

**General Information**

Name: Eileen Theresa Higgins

PID 276551

**AGENCY INFORMATION**

| Organization                                          | Suborganization                  | Title                                     |
|-------------------------------------------------------|----------------------------------|-------------------------------------------|
| City of Miami Downtown Development Authority          | Board of Directors               | Vice Chair/County Commissioner District 5 |
| Miami Beach                                           | Miami Beach Redevelopment Agency | Member of the Board                       |
| Miami-Dade County                                     | Elected Constitutional Officer   | County Commissioner District 5            |
| Miami-Dade County                                     | Miami International Airport      | County Commissioner District 5            |
| Miami-Dade Transportation Planning Organization (TPO) | Governing Board                  | TPO Board Member                          |

**CANDIDATE FOR**

| Position          | Agency Name       | Position sought or held         |
|-------------------|-------------------|---------------------------------|
| County Commission | Miami-Dade County | County Commissioner, District 5 |

**Net Worth**My Net Worth as of December 31, 2023 was \$ 4,232,359.00.**Assets**

## 2023 Form 6 - Full and Public Disclosure of Financial Interests

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Filed with COE: 05/05/2024

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

The aggregate value of my household goods and personal effect is \$ 150,000.00.

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ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

## 2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/05/2024

| Description of Asset                     | Value of Asset |
|------------------------------------------|----------------|
| CASH                                     | \$ 273,013.18  |
| Vanguard Interm-Term Tx-Ex Adm           | \$ 484,515.19  |
| Vanguard Muni Bnd Tax                    | \$ 384,202.30  |
| Loomis Sayles Bond Retail                | \$ 37,960.12   |
| RidgeWorth Total Return Bd I             | \$ 3,275.04    |
| Schwab US Aggregate Bond                 | \$ 8,717.94    |
| Vanguard Core Bond Admiral               | \$ 45,443.46   |
| Vanguard Total Bd Mkt ETF                | \$ 151,439.45  |
| Baillie Gifford Long Term Global Gr I    | \$ 47,279.52   |
| PowerShares QQQ                          | \$ 81,904.00   |
| Schwab U.S. Large-Cap ETF                | \$ 14,269.20   |
| SPDR S&P 500                             | \$ 421,599.97  |
| Vanguard Windsor II Adm                  | \$ 101,704.92  |
| Vanguard Windsor II Inv                  | \$ 25,071.72   |
| Schwab U.S. Small-Cap ETF                | \$ 2,787.16    |
| Vanguard Extended Mkt Idx ETF            | \$ 120,684.28  |
| Vanguard Small Cap Value                 | \$ 54,890.85   |
| Artisan International Value Advisor      | \$ 259,594.25  |
| Kopernik Gbl All Cap                     | \$ 115,600.65  |
| Oakmark Intl S/C I                       | \$ 80,708.98   |
| Schwab Intl Eq ETF                       | \$ 9,461.76    |
| Vanguard FTSE Developed Markets ETF      | \$ 345,263.20  |
| Mondrian Emerging Markets Value Equity   | \$ 148,554.49  |
| Schwab Em Mkts Eq ETF                    | \$ 8,131.12    |
| Vanguard FTSE Emerging Markets ETF       | \$ 100,160.70  |
| Vanguard Milestone 2025 R9 (FRS)         | \$ 4,641.86    |
| Mission Square MP Traditional Growth R10 | \$ 113,993.15  |
| 253 NE 2nd Street, Miami FL 33132 (Condo | \$ 650,000.00  |

**Liabilities**

LIABILITIES IN EXCESS OF \$1,000:

| Name of Creditor      | Address of Creditor                        | Amount of Liability |
|-----------------------|--------------------------------------------|---------------------|
| Car Loan - Chase Auto | PO Box 901076 Ft Worth TX 76107            | \$ 3,724.21         |
| Mastercard            | PO Box 8801 Wilmington DE 19899            | \$ 1,414.17         |
| American Express      | PO Box 96001. Los Angeles, CA 90096 - 8000 | \$ 6,371.28         |

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**

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

☒ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer 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.

***Eileen Theresa Higgins***

Digitally signed: 05/05/2024

Filed with COE: 05/05/2024



CliftonLarsonAllen LLP  
CLAconnect.com

**EILEEN T. HIGGINS**  
**1040 INCOME TAX RETURN**  
**2023**



CliftonLarsonAllen LLP  
CLAconnect.com

April 1, 2024

Eileen T. Higgins  
253 NE 2ND ST Apt. No. 3909  
MIAMI, FL 33132

Greetings,

Enclosed are your 2023 income tax returns.

The summary below reflects the tax return results, E-Filed status, and the use of direct deposit (overpayment) or direct debit (balance due).

- The table will be blank if there is no tax due or overpayment.
- If payments are due where direct debit is not utilized, we recommend using the taxing authority's authorized payment website. All federal and state electronic payment options can be found on our CLA website at <https://www.claconnect.com/resources/tools/tax-payment-sites>.
- If you prefer to mail your payment, we recommend using certified mail with postmarked receipt for proof of timely payment.
- If you mail a check, include your social security number and the applicable tax form number on the check.
- Specific instructions for each taxing authority follow.

#### Tax Return Summary

| Jurisdiction | E-Filed | Amount Refunded | Overpayment Applied | Amount Due | Direct Deposit/Debit |
|--------------|---------|-----------------|---------------------|------------|----------------------|
| Federal      | Yes     | \$1,228         | \$4,400             |            | Yes                  |
| New Mexico   | Yes     |                 |                     | \$2,123    | No                   |

#### FEDERAL INCOME TAX RETURN:

This return has qualified for electronic filing. **Please sign and return Form 8879 to our office as soon as possible, but no later than by April 15, 2024.** We will then transmit your return electronically to the IRS.

A portion of your overpayment in the amount of \$4,400 has been applied to your federal declaration of estimated tax. You will also receive a refund in the amount of \$1,228.

Your refund will be deposited directly into your account ending in 1160. Refer to Form 1040 on the Direct Deposit/Debit Report for complete account information.

#### NEW MEXICO INCOME TAX RETURN:

This return has qualified for electronic filing. **Please sign and return Form PIT-8453 to our office as soon as possible, but no later than by April 15, 2024.** We will then transmit your return electronically to the TRD.

**Your check for \$2,123, payable to Taxation & Revenue Dept., must be mailed by April 15, 2024.** Be sure to attach your payment to New Mexico Form PIT-PV, Payment Voucher. Include your social security number and the words "2023 PIT-1" on your check.

NM Taxation & Revenue Dept.  
P.O. Box 8390  
Santa Fe, NM 87504-8390

**A few final reminders relating to your tax return filings:**

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity, specifically foreign pensions and trusts. Please make sure you have informed us of any foreign financial accounts, foreign pensions, foreign trusts, or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.
- A copy of the 2023 CLA Engagement Agreement can be found at <https://www.claconnect.com/-/media/files/engagement-agreement.pdf> for your records. If you are unable to access this link, please contact your CLA professional for a copy of the Engagement Agreement prior to signing the enclosed 8879 e-file authorizations.

CLA exists to create opportunities — for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

CLIFTONLARSONALLEN LLP  
6501 AMERICAS PARKWAY NE, SUITE 500  
ALBUQUERQUE, NM 87110

EILEEN T. HIGGINS  
253 NE 2ND ST APT. NO. 3909  
MIAMI, FL 33132

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## Two-Year Comparison Worksheet

**2023**

Name(s) as shown on return

Social security number

**EILEEN T. HIGGINS**2022 Filing Status **SINGLE**2023 Filing Status **SINGLE**2022 Tax Bracket **37.0%**2023 Tax Bracket **32.0%**

| Description                         | Tax Year<br>2022 | Tax Year<br>2023 | Increase<br>(Decrease) |
|-------------------------------------|------------------|------------------|------------------------|
| WAGES, SALARIES, AND TIPS           | 55,712.          | 75,743.          | 20,031.                |
| SCHEDULE B - TAXABLE INTEREST       | 3,042.           | 456.             | -2,586.                |
| SCHEDULE B - QUALIFIED DIVIDENDS    | 8,183.           | 18,327.          | 10,144.                |
| SCHEDULE B - ORDINARY DIVIDENDS     | 20,646.          | 35,948.          | 15,302.                |
| SCHEDULE D (CAPITAL GAIN/LOSS)      | 1,048,835.       | 117,356.         | -931,479.              |
| FORM 4797 (OTHER GAINS OR LOSSES)   | 5,773.           | 0.               | -5,773.                |
| SCHEDULE E (RENTAL AND PASSTHROUGH) | 247,108.         | -13,392.         | -260,500.              |
| NET OPERATING LOSS                  | -78,889.         | 0.               | 78,889.                |
| TOTAL INCOME                        | 1,302,227.       | 216,111.         | -1,086,116.            |
| ADJUSTED GROSS INCOME               | 1,302,227.       | 216,111.         | -1,086,116.            |
| TAXES                               | 8,864.           | 0.               | -8,864.                |
| CONTRIBUTIONS                       | 750.             | 0.               | -750.                  |
| TOTAL ITEMIZED DEDUCTIONS           | 9,614.           | 0.               | -9,614.                |
| STANDARD DEDUCTION                  | 0.               | 13,850.          | 13,850.                |
| QUALIFIED BUSINESS INCOME DEDUCTION | 34,129.          | 85.              | -34,044.               |
| TOTAL DEDUCTIONS                    | 43,743.          | 13,935.          | -29,808.               |
| TAXABLE INCOME                      | 1,258,484.       | 202,176.         | -1,056,308.            |
| TAX                                 | 243,191.         | 30,284.          | -212,907.              |
| FORM 6251 (ALTERNATIVE MINIMUM TAX) | 17,361.          | 0.               | -17,361.               |
| TAX BEFORE CREDITS                  | 260,552.         | 30,284.          | -230,268.              |
| FORM 1116 (FOREIGN TAX CREDIT)      | 2,748.           | 1,206.           | -1,542.                |
| TAX AFTER NON-REFUNDABLE CREDITS    | 257,804.         | 29,078.          | -228,726.              |
| FORM 8960 (NET INVEST. INCOME TAX)  | 938.             | 612.             | -326.                  |
| TOTAL TAX                           | 258,742.         | 29,690.          | -229,052.              |
| FED. INCOME TAX WITHHELD, FORM W-2  | 4,821.           | 7,978.           | 3,157.                 |
| ESTIMATED TAX PAYMENTS              | 0.               | 27,340.          | 27,340.                |
| TOTAL PAYMENTS                      | 4,821.           | 35,318.          | 30,497.                |
| TAX OVERPAID                        | 0.               | 5,628.           | 5,628.                 |
| AMOUNT REFUNDED                     | 0.               | 1,228.           | 1,228.                 |
| OVERPAYMENT APPLIED TO ESTIMATE     | 0.               | 4,400.           | 4,400.                 |
| BALANCE DUE                         | 253,921.         | 0.               | -253,921.              |
| NEW MEXICO STATE RETURN             |                  |                  |                        |
| TAXABLE INCOME                      | 488,899.         | 44,007.          | -444,892.              |
| TAX                                 | 27,597.          | 2,086.           | -25,511.               |
| BALANCE DUE INCLUDING PEN. & INT.   | 27,597.          | 2,123.           | -25,474.               |



Direct Deposit/Debit Report

Name: EILEEN T. HIGGINS

ID Number: \*\*\* - \*\* - [REDACTED]

| Unit | Form | Name of Financial Institution | Account Type | Routing Number | Account Number   | Debit/Deposit Date | Amount |
|------|------|-------------------------------|--------------|----------------|------------------|--------------------|--------|
| FED  | 1040 |                               | CHECKING     | [REDACTED]     | ***** [REDACTED] | DEPOSIT            | 1,228. |

Form **1040**

Department of the Treasury - Internal Revenue Service

**U.S. Individual Income Tax Return****2023**

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

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

See separate instructions.

Your first name and middle initial

Last name

Your social security number

**EILEEN T.****HIGGINS**

\*\*\* \*\*

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

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

**253 NE 2ND ST****3909**

City, town, or post office. If you have a foreign address, also complete spaces below.

State ZIP code

**MIAMI****FL 33132**

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 blindSpouse: ☐ Was born before January 2, 1959☐ Is blind**Dependents** (see instructions):If more than four dependents, see instr. and check here ☐

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instr.): |  | Child tax credit |  | Credit for other dependents |  |
|----------------|-----------|----------------------------|-------------------------|--------------------------------------------------|--|------------------|--|-----------------------------|--|
|                |           |                            |                         |                                                  |  |                  |  |                             |  |
|                |           |                            |                         |                                                  |  |                  |  |                             |  |
|                |           |                            |                         |                                                  |  |                  |  |                             |  |
|                |           |                            |                         |                                                  |  |                  |  |                             |  |

**Income**
**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.

|                                                                                                         |               |                              |                 |
|---------------------------------------------------------------------------------------------------------|---------------|------------------------------|-----------------|
| <b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)                                       | <b>STMT 2</b> | <b>1a</b>                    | <b>75,743.</b>  |
| <b>b</b> Household employee wages not reported on Form(s) W-2                                           |               | <b>1b</b>                    |                 |
| <b>c</b> Tip income not reported on line 1a (see instructions)                                          |               | <b>1c</b>                    |                 |
| <b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                        |               | <b>1d</b>                    |                 |
| <b>e</b> Taxable dependent care benefits from Form 2441, line 26                                        |               | <b>1e</b>                    |                 |
| <b>f</b> Employer-provided adoption benefits from Form 8839, line 29                                    |               | <b>1f</b>                    |                 |
| <b>g</b> Wages from Form 8919, line 6                                                                   |               | <b>1g</b>                    |                 |
| <b>h</b> Other earned income (see instructions)                                                         |               | <b>1h</b>                    |                 |
| <b>i</b> Nontaxable combat pay election (see instructions)                                              | <b>1i</b>     |                              |                 |
| <b>z</b> Add lines 1a through 1h                                                                        |               | <b>1z</b>                    | <b>75,743.</b>  |
| <b>2a</b> Tax-exempt interest                                                                           | <b>2a</b>     | <b>2b</b> Taxable interest   | <b>456.</b>     |
| <b>3a</b> Qualified dividends                                                                           | <b>3a</b>     | <b>3b</b> Ordinary dividends | <b>35,948.</b>  |
| <b>4a</b> IRA distributions                                                                             | <b>4a</b>     | <b>4b</b> Taxable amount     |                 |
| <b>5a</b> Pensions and annuities                                                                        | <b>5a</b>     | <b>5b</b> Taxable amount     |                 |
| <b>6a</b> Social security benefits                                                                      | <b>6a</b>     | <b>6b</b> Taxable amount     |                 |
| <b>c</b> If you elect to use the lump-sum election method, check here (see instructions)                |               |                              |                 |
| <b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here             |               | <b>7</b>                     | <b>117,356.</b> |
| <b>8</b> Additional income from Schedule 1, line 10                                                     |               | <b>8</b>                     | <b>-13,392.</b> |
| <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                   |               | <b>9</b>                     | <b>216,111.</b> |
| <b>10</b> Adjustments to income from Schedule 1, line 26                                                |               | <b>10</b>                    |                 |
| <b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       |               | <b>11</b>                    | <b>216,111.</b> |
| <b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)                            |               | <b>12</b>                    | <b>13,850.</b>  |
| <b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A                             |               | <b>13</b>                    | <b>85.</b>      |
| <b>14</b> Add lines 12 and 13                                                                           |               | <b>14</b>                    | <b>13,935.</b>  |
| <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> |               | <b>15</b>                    | <b>202,176.</b> |

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.

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

Form **1040** (2023)

Form 1040 (2023)

EILEEN T. HIGGINS

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STMT 5

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|                 |                                                    |                                                                                                                                                                                           |  |                 |         |                                                                               |         |
|-----------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------|---------|-------------------------------------------------------------------------------|---------|
| Tax and Credits | 16                                                 | Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3                                                                                                                        |  |                 | 16      | 30,284.                                                                       |         |
|                 | 17                                                 | Amount from Schedule 2, line 3                                                                                                                                                            |  |                 |         | 17                                                                            |         |
|                 | 18                                                 | Add lines 16 and 17                                                                                                                                                                       |  |                 |         | 18                                                                            | 30,284. |
|                 | 19                                                 | Child tax credit or credit for other dependents from Schedule 8812                                                                                                                        |  |                 |         | 19                                                                            |         |
|                 | 20                                                 | Amount from Schedule 3, line 8                                                                                                                                                            |  |                 |         | 20                                                                            | 1,206.  |
|                 | 21                                                 | Add lines 19 and 20                                                                                                                                                                       |  |                 |         | 21                                                                            | 1,206.  |
|                 | 22                                                 | Subtract line 21 from line 18. If zero or less, enter -0-                                                                                                                                 |  |                 |         | 22                                                                            | 29,078. |
|                 | 23                                                 | Other taxes, including self-employment tax, from Schedule 2, line 21                                                                                                                      |  |                 |         | 23                                                                            | 612.    |
| 24              | Add lines 22 and 23. This is your <b>total tax</b> |                                                                                                                                                                                           |  |                 | 24      | 29,690.                                                                       |         |
| Payments        | 25                                                 | Federal income tax withheld from:                                                                                                                                                         |  |                 |         |                                                                               |         |
|                 | a                                                  | Form(s) W-2                                                                                                                                                                               |  | SEE STATEMENT 6 | 25a     | 7,978.                                                                        |         |
|                 | b                                                  | Form(s) 1099                                                                                                                                                                              |  |                 | 25b     |                                                                               |         |
|                 | c                                                  | Other forms (see instructions)                                                                                                                                                            |  |                 | 25c     |                                                                               |         |
|                 | d                                                  | Add lines 25a through 25c                                                                                                                                                                 |  |                 | 25d     | 7,978.                                                                        |         |
|                 | 26                                                 | 2023 estimated tax payments and amount applied from 2022 return STATEMENT 7                                                                                                               |  |                 |         | 26                                                                            | 27,340. |
|                 | 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                                                                            |         |
| Refund          | 31                                                 | Amount from Schedule 3, line 15                                                                                                                                                           |  |                 |         | 31                                                                            |         |
|                 | 32                                                 | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>                                                                                           |  |                 |         | 32                                                                            |         |
|                 | 33                                                 | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                                                                                                           |  |                 |         | 33                                                                            | 35,318. |
|                 | 34                                                 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>                                                                                    |  |                 |         | 34                                                                            | 5,628.  |
|                 | 35a                                                | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here                                                                                                  |  |                 |         | 35a                                                                           | 1,228.  |
|                 | b                                                  | Routing number                                                                                                                                                                            |  |                 | c Type: | <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |         |
|                 | d                                                  | Account number                                                                                                                                                                            |  | *****           |         |                                                                               |         |
|                 | 36                                                 | Amount of line 34 you want <b>applied to your 2024 estimated tax</b>                                                                                                                      |  |                 |         | 36                                                                            | 4,400.  |
|                 | 37                                                 | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions |  |                 |         | 37                                                                            |         |
|                 | 38                                                 | Estimated tax penalty (see instructions)                                                                                                                                                  |  |                 |         | 38                                                                            | 0.      |

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

LINDA M. SEDILLO GONZAL

Phone no.

505-842-8290

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

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

3053335399

Email address

Paid Preparer Use Only

Preparer's name

LINDA M. SEDILLO GONZALES, EA

Preparer's signature

LINDA M. SEDILLO GONZALES, EA

Date

04/01/24

PTIN

P00013732

Check if:

☐ Self-employed

Firm's name

CLIFTONLARSONALLEN LLP

6501 AMERICAS PARKWAY NE, SUITE 500

ALBUQUERQUE, NM 87110

Phone no.

505-842-8290

Firm's EIN

41-0746749

**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](http://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

**EILEEN T. HIGGINS**

Your social security number

\*\*\* - \*\* - [REDACTED]

**Part I Additional Income**

|           |                                                                                                                                                 |           |          |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes .....                                                                      | <b>1</b>  |          |
| <b>2a</b> | Alimony received .....                                                                                                                          | <b>2a</b> |          |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions) .....                                                                       |           |          |
| <b>3</b>  | Business income or (loss). Attach Schedule C .....                                                                                              | <b>3</b>  |          |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 .....                                                                                                 | <b>4</b>  |          |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....                                               | <b>5</b>  | -13,392. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F .....                                                                                                  | <b>6</b>  |          |
| <b>7</b>  | Unemployment compensation .....                                                                                                                 | <b>7</b>  |          |
| <b>8</b>  | Other income:                                                                                                                                   |           |          |
| <b>a</b>  | Net operating loss .....                                                                                                                        | <b>8a</b> | ( )      |
| <b>b</b>  | Gambling .....                                                                                                                                  | <b>8b</b> |          |
| <b>c</b>  | Cancellation of debt .....                                                                                                                      | <b>8c</b> |          |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 .....                                                                                            | <b>8d</b> | ( )      |
| <b>e</b>  | Income from Form 8853 .....                                                                                                                     | <b>8e</b> |          |
| <b>f</b>  | Income from Form 8889 .....                                                                                                                     | <b>8f</b> |          |
| <b>g</b>  | Alaska Permanent Fund dividends .....                                                                                                           | <b>8g</b> |          |
| <b>h</b>  | Jury duty pay .....                                                                                                                             | <b>8h</b> |          |
| <b>i</b>  | Prizes and awards .....                                                                                                                         | <b>8i</b> |          |
| <b>j</b>  | Activity not engaged in for profit income .....                                                                                                 | <b>8j</b> |          |
| <b>k</b>  | Stock options .....                                                                                                                             | <b>8k</b> |          |
| <b>l</b>  | 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 ..... | <b>8l</b> |          |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) .....                                                                     | <b>8m</b> |          |
| <b>n</b>  | Section 951(a) inclusion (see instructions) .....                                                                                               | <b>8n</b> |          |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) .....                                                                                              | <b>8o</b> |          |
| <b>p</b>  | Section 461(l) excess business loss adjustment .....                                                                                            | <b>8p</b> |          |
| <b>q</b>  | Taxable distributions from an ABLE account (see instructions) .....                                                                             | <b>8q</b> |          |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 .....                                                                                | <b>8r</b> |          |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....                                                        | <b>8s</b> | ( )      |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....                                   | <b>8t</b> |          |
| <b>u</b>  | Wages earned while incarcerated .....                                                                                                           | <b>8u</b> |          |
| <b>z</b>  | Other income. List type and amount: .....                                                                                                       | <b>8z</b> |          |
| <b>9</b>  | Total other income. Add lines 8a through 8z .....                                                                                               | <b>9</b>  |          |
| <b>10</b> | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....         | <b>10</b> | -13,392. |

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

Schedule 1 (Form 1040) 2023

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

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

Go to [www.irs.gov/Form1040](http://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

**EILEEN T. HIGGINS**

Your social security number

\*\*\* - \*\* - [REDACTED]

**Part I Tax**

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

**Part II Other Taxes**

|           |                                                                                                                                                  |           |             |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|
| <b>4</b>  | Self-employment tax. Attach Schedule SE .....                                                                                                    | <b>4</b>  |             |
| <b>5</b>  | Social security and Medicare tax on unreported tip income.<br>Attach Form 4137 .....                                                             | <b>5</b>  |             |
| <b>6</b>  | Uncollected social security and Medicare tax on wages. Attach<br>Form 8919 .....                                                                 | <b>6</b>  |             |
| <b>7</b>  | Total additional social security and Medicare tax. Add lines 5 and 6 .....                                                                       | <b>7</b>  |             |
| <b>8</b>  | Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required<br>If not required, check here <input type="checkbox"/> ..... | <b>8</b>  |             |
| <b>9</b>  | Household employment taxes. Attach Schedule H .....                                                                                              | <b>9</b>  |             |
| <b>10</b> | Repayment of first-time homebuyer credit. Attach Form 5405 if required .....                                                                     | <b>10</b> |             |
| <b>11</b> | Additional Medicare Tax. Attach Form 8959 .....                                                                                                  | <b>11</b> |             |
| <b>12</b> | Net investment income tax. Attach Form 8960 .....                                                                                                | <b>12</b> | <b>612.</b> |
| <b>13</b> | Uncollected social security and Medicare or RRTA tax on tips or group-term life<br>insurance from Form W-2, box 12 .....                         | <b>13</b> |             |
| <b>14</b> | Interest on tax due on installment income from the sale of certain residential lots<br>and timeshares .....                                      | <b>14</b> |             |
| <b>15</b> | Interest on the deferred tax on gain from certain installment sales with a sales price<br>over \$150,000 .....                                   | <b>15</b> |             |
| <b>16</b> | Recapture of low-income housing credit. Attach Form 8611 .....                                                                                   | <b>16</b> |             |

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

**Part II Other Taxes** (continued)

|           |                                                                                                                                                            |            |           |             |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|-------------|
| <b>17</b> | Other additional taxes:                                                                                                                                    |            |           |             |
| <b>a</b>  | Recapture of other credits. List type, form number, and amount                                                                                             | <b>17a</b> |           |             |
| <b>b</b>  | Recapture of federal mortgage subsidy, if you sold your home<br>see instructions                                                                           | <b>17b</b> |           |             |
| <b>c</b>  | Additional tax on HSA distributions. Attach Form 8889                                                                                                      | <b>17c</b> |           |             |
| <b>d</b>  | Additional tax on an HSA because you didn't remain an eligible<br>individual. Attach Form 8889                                                             | <b>17d</b> |           |             |
| <b>e</b>  | Additional tax on Archer MSA distributions. Attach Form 8853                                                                                               | <b>17e</b> |           |             |
| <b>f</b>  | Additional tax on Medicare Advantage MSA distributions. Attach<br>Form 8853                                                                                | <b>17f</b> |           |             |
| <b>g</b>  | Recapture of a charitable contribution deduction related to a<br>fractional interest in tangible personal property                                         | <b>17g</b> |           |             |
| <b>h</b>  | Income you received from a nonqualified deferred compensation<br>plan that fails to meet the requirements of section 409A                                  | <b>17h</b> |           |             |
| <b>i</b>  | Compensation you received from a nonqualified deferred<br>compensation plan described in section 457A                                                      | <b>17i</b> |           |             |
| <b>j</b>  | Section 72(m)(5) excess benefits tax                                                                                                                       | <b>17j</b> |           |             |
| <b>k</b>  | Golden parachute payments                                                                                                                                  | <b>17k</b> |           |             |
| <b>l</b>  | Tax on accumulation distribution of trusts                                                                                                                 | <b>17l</b> |           |             |
| <b>m</b>  | Excise tax on insider stock compensation from an expatriated<br>corporation                                                                                | <b>17m</b> |           |             |
| <b>n</b>  | Look-back interest under section 167(g) or 460(b) from Form<br>8697 or 8866                                                                                | <b>17n</b> |           |             |
| <b>o</b>  | Tax on non-effectively connected income for any part of the<br>year you were a nonresident alien from Form 1040-NR                                         | <b>17o</b> |           |             |
| <b>p</b>  | Any interest from Form 8621, line 16f, relating to distributions<br>from, and dispositions of, stock of a section 1291 fund                                | <b>17p</b> |           |             |
| <b>q</b>  | Any interest from Form 8621, line 24                                                                                                                       | <b>17q</b> |           |             |
| <b>z</b>  | Any other taxes. List type and amount:                                                                                                                     | <b>17z</b> |           |             |
| <b>18</b> | Total additional taxes. Add lines 17a through 17z                                                                                                          |            | <b>18</b> |             |
| <b>19</b> | Reserved for future use                                                                                                                                    |            | <b>19</b> |             |
| <b>20</b> | Section 965 net tax liability installment from Form 965-A                                                                                                  | <b>20</b>  |           |             |
| <b>21</b> | Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here<br>and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b |            | <b>21</b> | <b>612.</b> |

Schedule 2 (Form 1040) 2023

**SCHEDULE 3**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments**

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

Go to [www.irs.gov/Form1040](http://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

**EILEEN T. HIGGINS**

Your social security number

\*\*\* - \*\* - [REDACTED]

**Part I Nonrefundable Credits**

|           |                                                                                                       |           |        |
|-----------|-------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1</b>  | Foreign tax credit. Attach Form 1116 if required .....                                                | <b>1</b>  | 1,206. |
| <b>2</b>  | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....          | <b>2</b>  |        |
| <b>3</b>  | Education credits from Form 8863, line 19 .....                                                       | <b>3</b>  |        |
| <b>4</b>  | Retirement savings contributions credit. Attach Form 8880 .....                                       | <b>4</b>  |        |
| <b>5a</b> | Residential clean energy credit from Form 5695, line 15 .....                                         | <b>5a</b> |        |
| <b>b</b>  | Energy efficient home improvement credit from Form 5695, line 32 .....                                | <b>5b</b> |        |
| <b>6</b>  | Other nonrefundable credits:                                                                          |           |        |
| <b>a</b>  | General business credit. Attach Form 3800 .....                                                       | <b>6a</b> |        |
| <b>b</b>  | Credit for prior year minimum tax. Attach Form 8801 .....                                             | <b>6b</b> |        |
| <b>c</b>  | Adoption credit. Attach Form 8839 .....                                                               | <b>6c</b> |        |
| <b>d</b>  | Credit for the elderly or disabled. Attach Schedule R .....                                           | <b>6d</b> |        |
| <b>e</b>  | Reserved for future use .....                                                                         | <b>6e</b> |        |
| <b>f</b>  | Clean vehicle credit. Attach Form 8936 .....                                                          | <b>6f</b> |        |
| <b>g</b>  | Mortgage interest credit. Attach Form 8396 .....                                                      | <b>6g</b> |        |
| <b>h</b>  | District of Columbia first-time homebuyer credit. Attach Form 8859 .....                              | <b>6h</b> |        |
| <b>i</b>  | Qualified electric vehicle credit. Attach Form 8834 .....                                             | <b>6i</b> |        |
| <b>j</b>  | Alternative fuel vehicle refueling property credit. Attach Form 8911 .....                            | <b>6j</b> |        |
| <b>k</b>  | Credit to holders of tax credit bonds. Attach Form 8912 .....                                         | <b>6k</b> |        |
| <b>l</b>  | Amount on Form 8978, line 14. See instructions .....                                                  | <b>6l</b> |        |
| <b>m</b>  | Credit for previously owned clean vehicles. Attach Form 8936 .....                                    | <b>6m</b> |        |
| <b>z</b>  | Other nonrefundable credits. List type and amount: .....                                              | <b>6z</b> |        |
| <b>7</b>  | Total other nonrefundable credits. Add lines 6a through 6z .....                                      | <b>7</b>  |        |
| <b>8</b>  | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 ..... | <b>8</b>  | 1,206. |

(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**

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

Schedule 3 (Form 1040) 2023

Form **2210**Department of the Treasury  
Internal Revenue Service**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

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

Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

OMB No.1545-0140

**2023**Attachment  
Sequence No. **06**

Name(s) shown on tax return

EILEEN T. HIGGINS

Identifying number

\*\*\* - \*\* - [REDACTED]

**Do You Have To File Form 2210?**

|                                                                                                                                                                                                                                                                                              |     |                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?                                                                                                                                                                                                                     | Yes | Don't file Form 2210. You don't owe a penalty.                                                                                                                                                                                                                                  |
| No                                                                                                                                                                                                                                                                                           |     |                                                                                                                                                                                                                                                                                 |
| Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?                                                                                                                                                                                                                        | Yes | You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.                                                                                                                                                                   |
| No                                                                                                                                                                                                                                                                                           |     |                                                                                                                                                                                                                                                                                 |
| You may owe a penalty. Does any box in Part II below apply?                                                                                                                                                                                                                                  | Yes | You must file Form 2210. Does box B, C, or D in Part II apply?                                                                                                                                                                                                                  |
| No                                                                                                                                                                                                                                                                                           |     |                                                                                                                                                                                                                                                                                 |
| Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but <b>don't file Form 2210</b> . |     |                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                              | No  | You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but <b>file only page 1 of Form 2210</b> . |
|                                                                                                                                                                                                                                                                                              | Yes | You must figure your penalty.                                                                                                                                                                                                                                                   |

**Part I Required Annual Payment**

|   |                                                                                                                                            |   |          |
|---|--------------------------------------------------------------------------------------------------------------------------------------------|---|----------|
| 1 | Enter your 2023 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)            | 1 | 29,078.  |
| 2 | Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) | 2 | 612.     |
| 3 | Other payments and refundable credits (see instructions)                                                                                   | 3 | ( )      |
| 4 | Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>      | 4 | 29,690.  |
| 5 | Multiply line 4 by 90% (0.90)                                                                                                              | 5 | 26,721.  |
| 6 | Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions                                                           | 6 | 7,978.   |
| 7 | Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>                      | 7 | 21,712.  |
| 8 | Maximum required annual payment based on prior year's tax (see instructions)                                                               | 8 | 284,616. |
| 9 | <b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8                                                               | 9 | 26,721.  |

Next: Is line 9 more than line 6?

☐ No. You don't owe a penalty. Don't file Form 2210 unless box E below applies.☒ Yes. You may owe a penalty, but don't file Form 2210 unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You aren't required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.**Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210**.

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2022 or 2023, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you aren't required to figure your penalty (unless box B, C, or D applies).

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2023)

**Part III Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

| <b>Section A - Figure Your Underpayment</b>                                                                                                                                                                                                                                                                                          |           | <b>Payment Due Dates</b> |                |                |                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|----------------|----------------|----------------|
|                                                                                                                                                                                                                                                                                                                                      |           | (a)<br>4/15/23           | (b)<br>6/15/23 | (c)<br>9/15/23 | (d)<br>1/15/24 |
| <b>10 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions .....                                                                                                          | <b>10</b> | 1,080.                   | 1,075.         | 1,068.         | 23,498.        |
| <b>11</b> Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b> ..... | <b>11</b> | 2,775.                   | 2,775.         | 2,775.         | 26,993.        |

Complete lines 12 through 18 of one column before going to line 12 of the next column.

|                                                                                                                                                                           |           |        |        |        |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--------|--------|---------|
| <b>12</b> Enter the amount, if any, from line 18 in the previous column .....                                                                                             | <b>12</b> |        | 1,695. | 3,395. | 5,102.  |
| <b>13</b> Add lines 11 and 12 .....                                                                                                                                       | <b>13</b> |        | 4,470. | 6,170. | 32,095. |
| <b>14</b> Add the amounts on lines 16 and 17 in the previous column .....                                                                                                 | <b>14</b> |        |        |        |         |
| <b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 .....                                             | <b>15</b> | 2,775. | 4,470. | 6,170. | 32,095. |
| <b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....                                                                                   | <b>16</b> |        | 0.     | 0.     |         |
| <b>17 Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 ..... | <b>17</b> |        |        |        |         |
| <b>18</b> Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column .....                                        | <b>18</b> | 1,695. | 3,395. | 5,102. |         |

**Section B - Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

|                                                                                                                                                                                                                                                                                                |           |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>19 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b> ..... | <b>19</b> | 0. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|

Form 2210 (2023)

Form 2210 (2023) **EILEEN T. HIGGINS**

\*\*\* - \*\* - Page 3

**Schedule AI - Annualized Income Installment Method** (See the instructions.)Estates and trusts, **don't** use the period ending dates shown to the right. Instead, use the following: 2/28/23, 4/30/23, 7/31/23, and 11/30/23.

|  | (a)              | (b)              | (c)              | (d)               |
|--|------------------|------------------|------------------|-------------------|
|  | 1/1/23 - 3/31/23 | 1/1/23 - 5/31/23 | 1/1/23 - 8/31/23 | 1/1/23 - 12/31/23 |

**Part I Annualized Income Installments**

|                                                                                                                                                                                                           |    |         |         |         |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|---------|---------|----------|
| 1 Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)                                             | 1  | 23,631. | 39,385. | 63,016. | 216,111. |
| 2 Annualization amounts. (Estates and trusts, see instructions.)                                                                                                                                          | 2  | 4       | 2.4     | 1.5     | 1        |
| 3 Annualized income. Multiply line 1 by line 2                                                                                                                                                            | 3  | 94,524. | 94,524. | 94,524. | 216,111. |
| 4 If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 9                          | 4  | 0.      | 0.      | 0.      | 0.       |
| 5 Annualization amounts                                                                                                                                                                                   | 5  | 4       | 2.4     | 1.5     | 1        |
| 6 Multiply line 4 by line 5                                                                                                                                                                               | 6  | 0.      | 0.      | 0.      | 0.       |
| 7 In each column, enter the amount of your standard deduction from Form 1040 or 1040-SR. (Form 1040- NR filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.) | 7  | 13,850. | 13,850. | 13,850. | 13,850.  |
| 8 Enter the <b>larger</b> of line 6 or line 7                                                                                                                                                             | 8  | 13,850. | 13,850. | 13,850. | 13,850.  |
| 9 Deduction for qualified business income. <b>Estates and trusts:</b> Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11                                       | 9  | 85.     | 170.    | 255.    | 85.      |
| 10 Add lines 8 and 9                                                                                                                                                                                      | 10 | 13,935. | 14,020. | 14,105. | 13,935.  |
| 11 Subtract line 10 from line 3                                                                                                                                                                           | 11 | 80,589. | 80,504. | 80,419. | 202,176. |
| 12 Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)                                                                                               | 12 | 0.      | 0.      | 0.      | 0.       |
| 13 Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                                                              | 13 | 80,589. | 80,504. | 80,419. | 202,176. |
| 14 Figure your tax on the amount on line 13. See instructions                                                                                                                                             | 14 | 5,395.  | 5,382.  | 5,369.  | 30,284.  |
| 15 Self-employment tax from line 36 (complete Part II below)                                                                                                                                              | 15 | 0.      | 0.      | 0.      | 0.       |
| 16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See inst.                                                                | 16 | 612.    | 612.    | 612.    | 612.     |
| 17 Total tax. Add lines 14, 15, and 16                                                                                                                                                                    | 17 | 6,007.  | 5,994.  | 5,981.  | 30,896.  |
| 18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions                                                                                       | 18 | 1,206.  | 1,206.  | 1,206.  | 1,206.   |
| 19 Subtract line 18 from line 17. If zero or less, enter -0-                                                                                                                                              | 19 | 4,801.  | 4,788.  | 4,775.  | 29,690.  |
| 20 Applicable percentage                                                                                                                                                                                  | 20 | 22.5%   | 45%     | 67.5%   | 90%      |
| 21 Multiply line 19 by line 20                                                                                                                                                                            | 21 | 1,080.  | 2,155.  | 3,223.  | 26,721.  |

**Complete lines 22-27 of one column before going to line 22 of the next column.**

|                                                                                            |    |        |         |         |         |
|--------------------------------------------------------------------------------------------|----|--------|---------|---------|---------|
| 22 Enter the total of the amounts in all previous columns of line 27                       | 22 |        | 1,080.  | 2,155.  | 3,223.  |
| 23 Subtract line 22 from line 21. If zero or less, enter -0-                               | 23 | 1,080. | 1,075.  | 1,068.  | 23,498. |
| 24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column                        | 24 | 6,680. | 6,680.  | 6,680.  | 6,681.  |
| 25 Subtract line 27 of the previous column from line 26 of that column                     | 25 |        | 5,600.  | 11,205. | 16,817. |
| 26 Add lines 24 and 25                                                                     | 26 | 6,680. | 12,280. | 17,885. | 23,498. |
| 27 Enter the <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part III, line 10 | 27 | 1,080. | 1,075.  | 1,068.  | 23,498. |

**Part II Annualized Self-Employment Tax** (Form 1040, 1040-SR, or 1040-NR filers only)

|                                                                                                                                                                                                                |    |          |          |           |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|----------|-----------|-----------|
| 28 Net earnings from self-employment for the period (see instructions)                                                                                                                                         | 28 |          |          |           |           |
| 29 Prorated social security tax limit                                                                                                                                                                          | 29 | \$40,050 | \$66,750 | \$106,800 | \$160,200 |
| 30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions | 30 |          |          |           |           |
| 31 Subtract line 30 from line 29. If zero or less, enter -0-                                                                                                                                                   | 31 |          |          |           |           |
| 32 Annualization amounts                                                                                                                                                                                       | 32 | 0.496    | 0.2976   | 0.186     | 0.124     |
| 33 Multiply line 32 by the <b>smaller</b> of line 28 or line 31                                                                                                                                                | 33 |          |          |           |           |
| 34 Annualization amounts                                                                                                                                                                                       | 34 | 0.116    | 0.0696   | 0.0435    | 0.029     |
| 35 Multiply line 28 by line 34                                                                                                                                                                                 | 35 |          |          |           |           |
| 36 Add lines 33 and 35. Enter here and on line 15 above                                                                                                                                                        | 36 |          |          |           |           |

**SCHEDULE B**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return**Interest and Ordinary Dividends**Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **08**

Your social security number

\*\*\* \*\*

**EILEEN T. HIGGINS****Part I****Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

**CHARLES SCHWAB BANK****CHARLES SCHWAB & CO INC****FROM K-1 - EILEEN T HIGGINS 2012 TR****Amount**

375.

66.

15.

**1**

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1 ..... **2** 456.
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 ..... **3**
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ..... **4** 456.

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

- 5 List name of payer:

**CHARLES SCHWAB & CO INC****FROM K-1 - EILEEN T HIGGINS 2012 TR****Amount**

30,441.

5,507.

**5**

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ..... **6** 35,948.

**Note:** If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign Accounts and Trusts**

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 327501 11-03-23

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Yes No**

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions ..... **X**

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements .....

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located .....

- 8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? **X**

If "Yes," you may have to file Form 3520. See instructions .....

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

Schedule B (Form 1040) 2023

## Interest and Dividend Summary

Name: EILEEN T. HIGGINS

Interest:

[illegible]

**Dividends:**

| Payer                   | Ordinary Dividends | Qualified Dividends | Capital Gain Distribution | Unrecap. Sec. 1250 Gains | Sec. 1202 Gains | Collectibles | Sec. 199A Dividends | U.S. Bond Interest | Exempt-Interest Dividends | Investment Expense | Foreign Tax Paid | Federal Tax Withheld | State Tax Withheld |
|-------------------------|--------------------|---------------------|---------------------------|--------------------------|-----------------|--------------|---------------------|--------------------|---------------------------|--------------------|------------------|----------------------|--------------------|
| CHARLES SCHWAB & CO INC | 30,441.            | 14,267.             | 5,551.                    |                          |                 |              | 324.                |                    | 18,142.                   |                    | 928.             |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
|                         |                    |                     |                           |                          |                 |              |                     |                    |                           |                    |                  |                      |                    |
| Totals:                 | 30,441.            | 14,267.             | 5,551.                    |                          |                 |              | 324.                |                    | 18,142.                   |                    | 928.             |                      |                    |

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**EILEEN T. HIGGINS**

\*\*\* \*\*

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b ..... | 20,195.                          | 21,665.                         |                                                                                           | <1,470.>                                                                                                  |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....                                                                                                                                                                                                 |                                  |                                 |                                                                                           |                                                                                                           |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....                                                                                                                                                                                                  |                                  |                                 |                                                                                           |                                                                                                           |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....                                                                                                                                                                                                  |                                  |                                 |                                                                                           |                                                                                                           |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....                                                                                                                                                                                    |                                  |                                 |                                                                                           | <b>4</b>                                                                                                  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....                                                                                                                                                                       |                                  |                                 |                                                                                           | <b>5</b>                                                                                                  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....                                                                                                                                    |                                  |                                 |                                                                                           | <b>6</b> ( )                                                                                              |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 .....                                                                             |                                  |                                 |                                                                                           | <b>7</b> <1,470.>                                                                                         |

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                               | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b ..... | 3,323.                           | 3,741.                          |                                                                                            | <418.>                                                                                                    |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....                                                                                                                                                                                                |                                  |                                 |                                                                                            |                                                                                                           |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....                                                                                                                                                                                                 | 2,078.                           | 2,217.                          |                                                                                            | <139.>                                                                                                    |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....                                                                                                                                                                                                |                                  |                                 |                                                                                            |                                                                                                           |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....                                                                                                                                            |                                  |                                 |                                                                                            | <b>11</b> 113,832.                                                                                        |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....                                                                                                                                                                      |                                  |                                 |                                                                                            | <b>12</b>                                                                                                 |
| <b>13</b> Capital gain distributions. See the instructions .....                                                                                                                                                                                                                              |                                  |                                 |                                                                                            | <b>13</b> 5,551.                                                                                          |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....                                                                                                                                  |                                  |                                 |                                                                                            | <b>14</b> ( )                                                                                             |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 .....                                                                                                                                                        |                                  |                                 |                                                                                            | <b>15</b> 118,826.                                                                                        |

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

Schedule D (Form 1040) 2023

**Part III Summary**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>16</b> Combine lines 7 and 15 and enter the result .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>16</b> | 117,356. |
| <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>                                                                                  |           |          |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?<br><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                                                                                                                  |           |          |
| <b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....                                                                                                                                                                                                                                                                                                                                                                                          | <b>18</b> |          |
| <b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....                                                                                                                                                                                                                                                                                                                                                                        | <b>19</b> |          |
| <b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?<br><br><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.                                                                                     |           |          |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:<br><br><div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="border-bottom: 1px solid black; flex-grow: 1;"></div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> | <b>21</b> | ( )      |
| <b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.                                                                                                                                                                                                    |           |          |

Schedule D (Form 1040) 2023



## Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

|                                                     |  |                                   |
|-----------------------------------------------------|--|-----------------------------------|
| Name(s) shown on return<br><b>EILEEN T. HIGGINS</b> |  | Your SSN<br>*** - ** - [REDACTED] |
|-----------------------------------------------------|--|-----------------------------------|

**Before you begin:**

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet ..... 1. <u>202,176.</u></p> <p>2. Enter the amount from Form 1040 or 1040-SR, line 3a* ..... 2. <u>18,327.</u></p> <p>3. Are you filing Schedule D?*</p> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.         </div> <div style="margin-right: 10px;"> <input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.         </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div>           ... 3. <u>117,356.</u> </div> </div> <p>4. Add lines 2 and 3 ..... 4. <u>135,683.</u></p> <p>5. Subtract line 4 from line 1. If zero or less, enter -0- ..... 5. <u>66,493.</u></p> <p>6. Enter:</p> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">           \$ 44,625 if single or married filing separately,<br/>           \$ 89,250 if married filing jointly or qualifying surviving spouse,<br/>           \$ 59,750 if head of household.         </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div>           ..... 6. <u>44,625.</u> </div> </div> <p>7. Enter the smaller of line 1 or line 6 ..... 7. <u>44,625.</u></p> <p>8. Enter the smaller of line 5 or line 7 ..... 8. <u>44,625.</u></p> <p>9. Subtract line 8 from line 7. This amount is taxed at 0% ..... 9. <u>0.</u></p> <p>10. Enter the smaller of line 1 or line 4 ..... 10. <u>135,683.</u></p> <p>11. Enter the amount from line 9 ..... 11. <u>0.</u></p> <p>12. Subtract line 11 from line 10 ..... 12. <u>135,683.</u></p> <p>13. Enter:</p> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">           \$ 492,300 if single,<br/>           \$ 276,900 if married filing separately,<br/>           \$ 553,850 if married filing jointly or qualifying surviving spouse,<br/>           \$ 523,050 if head of household.         </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div>           ..... 13. <u>492,300.</u> </div> </div> <p>14. Enter the smaller of line 1 or line 13 ..... 14. <u>202,176.</u></p> <p>15. Add lines 5 and 9 ..... 15. <u>66,493.</u></p> <p>16. Subtract line 15 from line 14. If zero or less, enter -0- ..... 16. <u>135,683.</u></p> <p>17. Enter the smaller of line 12 or line 16 ..... 17. <u>135,683.</u></p> <p>18. Multiply line 17 by 15% (0.15) ..... 18. <u>20,352.</u></p> <p>19. Add lines 9 and 17 ..... 19. <u>135,683.</u></p> <p>20. Subtract line 19 from line 10 ..... 20. <u>0.</u></p> <p>21. Multiply line 20 by 20% (0.20) ..... 21. <u>0.</u></p> <p>22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet ..... 22. <u>9,932.</u></p> <p>23. Add lines 18, 21, and 22 ..... 23. <u>30,284.</u></p> <p>24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet ..... 24. <u>43,528.</u></p> <p>25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet ..... 25. <u>30,284.</u></p> |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

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

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

Your social security number

EILEEN T. HIGGINS

\*\*\* - \*\* - [REDACTED]

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II** Income or Loss From Partnerships and S Corporations

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

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

| 28                             | (a) Name                                                                      | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership               | (d) Employer identification number               | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|--------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------|--------------------------------------------------|--------------------------------------------|----------------------------------------|
| * A                            | LOBOS NARANJOS, LLC                                                           | P                                                |                                                | 81-2755057                                       |                                            |                                        |
| B                              | TEXAS LOBOS, LLC                                                              | P                                                |                                                | 83-1811169                                       |                                            |                                        |
| * C                            | THREE LOBOS, LLC                                                              | P                                                |                                                | 47-3660721                                       |                                            |                                        |
| D                              |                                                                               |                                                  |                                                |                                                  |                                            |                                        |
| <b>Passive Income and Loss</b> |                                                                               | <b>Nonpassive Income and Loss</b>                |                                                |                                                  |                                            |                                        |
|                                | (g) Passive loss allowed (attach Form 8582 if required)                       | (h) Passive income from Schedule K-1             | (i) Nonpassive loss allowed (see Schedule K-1) | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1    |                                        |
| A                              |                                                                               |                                                  | 298.                                           |                                                  |                                            |                                        |
| B                              |                                                                               |                                                  | 7,090.                                         |                                                  |                                            |                                        |
| C                              |                                                                               |                                                  | 6,004.                                         |                                                  |                                            |                                        |
| D                              |                                                                               |                                                  |                                                |                                                  |                                            |                                        |
| 29a                            | Totals                                                                        |                                                  |                                                |                                                  |                                            |                                        |
| b                              | Totals                                                                        |                                                  | 13,392.                                        |                                                  |                                            |                                        |
| 30                             | Add columns (h) and (k) of line 29a                                           |                                                  |                                                |                                                  | 30                                         |                                        |
| 31                             | Add columns (g), (i), and (j) of line 29b                                     |                                                  |                                                |                                                  | 31                                         | ( 13,392. )                            |
| 32                             | Total partnership and S corporation income or (loss). Combine lines 30 and 31 |                                                  |                                                |                                                  | 32                                         | -13,392.                               |

**Part III** Income or Loss From Estates and Trusts

| 33                             | (a) Name                                                             | (b) Employer identification number   |                                         |                                    |
|--------------------------------|----------------------------------------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------|
| A                              | EILEEN T HIGGINS 2012 TR [REDACTED]                                  | 46-6432790                           |                                         |                                    |
| B                              |                                                                      |                                      |                                         |                                    |
| <b>Passive Income and Loss</b> |                                                                      | <b>Nonpassive Income and Loss</b>    |                                         |                                    |
|                                | (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A                              | 0.                                                                   |                                      |                                         |                                    |
| B                              |                                                                      |                                      |                                         |                                    |
| 34a                            | Totals                                                               |                                      |                                         |                                    |
| b                              | Totals                                                               |                                      |                                         |                                    |
| 35                             | Add columns (d) and (f) of line 34a                                  |                                      | 35                                      |                                    |
| 36                             | Add columns (c) and (e) of line 34b                                  |                                      | 36                                      | ( )                                |
| 37                             | Total estate and trust income or (loss). Combine lines 35 and 36     |                                      | 37                                      |                                    |

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

| 38 | (a) Name                                                                                          | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|----|---------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------|
|    |                                                                                                   |                                    |                                                                   |                                                         |                                      |
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below |                                    |                                                                   |                                                         | 39                                   |

**Part V** Summary \* ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY

|    |                                                                                                                                                                                                                                                                                                                             |    |          |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below                                                                                                                                                                                                                                               | 40 |          |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5                                                                                                                                                                                                   | 41 | -13,392. |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.                                             | 42 |          |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 |          |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN \*\*\*-\*\*-

Passthrough THREE LOBOS, LLC

ID 47-3660721

TAXPAYER

PARTNERSHIP

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>SCHEDULE E, PAGE 2</b>                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary business income (loss) .....    | - 6,004 . |                                 |                                    |                                   |                           |                         |                         |            |
| Rental real estate income (loss) .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net rental income (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Intangible drilling costs/dry hole costs |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-charged passive interest expense    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Guaranteed payments .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 179 and carryover .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed section 179 expense .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Excess farm loss .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net income (loss) .....                  | - 6,004 . |                                 |                                    |                                   |                           |                         |                         | - 6,004 .  |
| First passive other .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Second passive other .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cost depletion .....                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Percentage depletion .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion carryover .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed due to 65% limitation .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Unreimbursed expenses (nonpassive)       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Nonpassive other .....                   | - 6,004 . |                                 |                                    |                                   |                           |                         |                         | - 6,004 .  |
| Total Schedule E (page 2) .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4797</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1231 gain (loss) .....           | 43,058 .  |                                 |                                    |                                   |                           |                         |                         | 43,058 .   |
| Section 179 recapture on disposition     |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>SCHEDULE D</b>                        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net short-term cap. gain (loss) .....    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net long-term cap. gain (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1256 contracts & straddles ...   |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4952</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Investment interest expense - Sch. A     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net investment income .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>ITEMIZED DEDUCTIONS</b>               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Charitable contributions .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Deductions related to portfolio income   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name EILEEN T. HIGGINS

Passthrough THREE LOBOS, LLC

PARTNERSHIP

ID 47-3660721

SSN/EIN \*\*\*-\*\*-\*\*\*\*

TAXPAYER

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>INTEREST AND DIVIDENDS</b>            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest income .....                    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest from U.S. bonds .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary dividends .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified dividends .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Tax-exempt interest income .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 6251</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depreciation adjustment after 12/31/86   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Adjusted gain or loss .....              |           |                                 |                                    |                                   |                           |                         |                         |            |
| Beneficiary's AMT adjustment .....       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion (other than oil) .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>MISCELLANEOUS</b>                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-employment earnings (loss)/Wages    | - 6,004 . |                                 |                                    |                                   |                           |                         |                         | - 6,004 .  |
| Gross farming & fishing inc .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalties .....                          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalty expenses/depletion .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Undistributed capital gains credit ..... |           |                                 |                                    |                                   |                           |                         |                         |            |
| Backup withholding .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credit for estimated tax .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cancellation of debt .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Medical insurance - 1040 .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Dependent care benefits .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Retirement plans .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Passthrough adjustment to Form 1040      |           |                                 |                                    |                                   |                           |                         |                         |            |
| Penalty on early withdrawal of savings   |           |                                 |                                    |                                   |                           |                         |                         |            |
| NOL .....                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other taxes/recapture of credits .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credits .....                            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Casualty and theft loss .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 8995</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified business income .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified service income .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A W-2 wages .....             |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A unadjusted basis .....      |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN \*\*\*-\*\*-\*\*\*\*

Passthrough LOBOS NARANJOS, LLC

ID 81-2755057

TAXPAYER

PARTNERSHIP

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>SCHEDULE E, PAGE 2</b>                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary business income (loss) .....    | -299.     |                                 |                                    |                                   |                           |                         |                         |            |
| Rental real estate income (loss) .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net rental income (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Intangible drilling costs/dry hole costs |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-charged passive interest expense    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Guaranteed payments .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 179 and carryover .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed section 179 expense .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Excess farm loss .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net income (loss) .....                  | -299.     |                                 | 1.                                 |                                   |                           |                         |                         | -298.      |
| First passive other .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Second passive other .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cost depletion .....                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Percentage depletion .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion carryover .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed due to 65% limitation .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Unreimbursed expenses (nonpassive)       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Nonpassive other .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Total Schedule E (page 2) .....          | -299.     |                                 | 1.                                 |                                   |                           |                         |                         | -298.      |
| <b>FORM 4797</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1231 gain (loss) .....           | 28,883.   |                                 |                                    |                                   |                           |                         |                         | 28,883.    |
| Section 179 recapture on disposition     |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>SCHEDULE D</b>                        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net short-term cap. gain (loss) .....    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net long-term cap. gain (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1256 contracts & straddles ...   |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4952</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Investment interest expense - Sch. A     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net investment income .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>ITEMIZED DEDUCTIONS</b>               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Charitable contributions .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Deductions related to portfolio income   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN \*\*\*-\*\*-

Passthrough LOBOS NARANJOS, LLC

ID 81-2755057

TAXPAYER

PARTNERSHIP

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>INTEREST AND DIVIDENDS</b>            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest income .....                    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest from U.S. bonds .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary dividends .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified dividends .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Tax-exempt interest income .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 6251</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depreciation adjustment after 12/31/86   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Adjusted gain or loss .....              |           |                                 |                                    |                                   |                           |                         |                         |            |
| Beneficiary's AMT adjustment .....       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion (other than oil) .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>MISCELLANEOUS</b>                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-employment earnings (loss)/Wages    | -299.     |                                 |                                    |                                   |                           |                         |                         | -299.      |
| Gross farming & fishing inc .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalties .....                          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalty expenses/depletion .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Undistributed capital gains credit ..... |           |                                 |                                    |                                   |                           |                         |                         |            |
| Backup withholding .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credit for estimated tax .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cancellation of debt .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Medical insurance - 1040 .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Dependent care benefits .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Retirement plans .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Passthrough adjustment to Form 1040      |           |                                 |                                    |                                   |                           |                         |                         |            |
| Penalty on early withdrawal of savings   |           |                                 |                                    |                                   |                           |                         |                         |            |
| NOL .....                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other taxes/recapture of credits .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credits .....                            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Casualty and theft loss .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 8995</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified business income .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified service income .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A W-2 wages .....             |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A unadjusted basis .....      |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

SCHEDULE E

Name EILEEN T. HIGGINS SSN/EIN \*\*\*-\*\*-\*\*\*\*

Passthrough EILEEN T HIGGINS 2012 TR - EILEEN T HIGGINS, TTE ID 46-6432790 TAXPAYER

ESTATE OR TRUST

| OTHER PASSIVE                            | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>SCHEDULE E, PAGE 2</b>                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary business income (loss) .....    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Rental real estate income (loss) .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net rental income (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Intangible drilling costs/dry hole costs |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-charged passive interest expense    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Guaranteed payments .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 179 and carryover .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed section 179 expense .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Excess farm loss .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net income (loss) .....                  |           |                                 |                                    |                                   |                           |                         |                         |            |
| First passive other .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Second passive other .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cost depletion .....                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Percentage depletion .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion carryover .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed due to 65% limitation .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Unreimbursed expenses (nonpassive)       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Nonpassive other .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Total Schedule E (page 2) .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4797</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1231 gain (loss) .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 179 recapture on disposition     |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>SCHEDULE D</b>                        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net short-term cap. gain (loss) .....    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net long-term cap. gain (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1256 contracts & straddles ...   |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4952</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Investment interest expense - Sch. A     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net investment income .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>ITEMIZED DEDUCTIONS</b>               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Charitable contributions .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Deductions related to portfolio income   |           |                                 |                                    |                                   |                           |                         |                         |            |
| other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN \*\*\*-\*\*-

Passthrough EILEEN T HIGGINS 2012 TR

- EILEEN T HIGGINS, TTE

ID 46-6432790

TAXPAYER

ESTATE OR TRUST

| OTHER PASSIVE                            | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| INTEREST AND DIVIDENDS                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest income .....                    | 15.       |                                 |                                    |                                   |                           |                         |                         | 15.        |
| Interest from U.S. bonds .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary dividends .....                 | 5,507.    |                                 |                                    |                                   |                           |                         |                         | 5,507.     |
| Qualified dividends .....                | 4,060.    |                                 |                                    |                                   |                           |                         |                         | 4,060.     |
| Tax-exempt interest income .....         | 2,144.    |                                 |                                    |                                   |                           |                         |                         | 2,144.     |
| FORM 6251                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depreciation adjustment after 12/31/86   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Adjusted gain or loss .....              |           |                                 |                                    |                                   |                           |                         |                         |            |
| Beneficiary's AMT adjustment .....       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion (other than oil) .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |
| MISCELLANEOUS                            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-employment earnings (loss)/Wages    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Gross farming & fishing inc .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalties .....                          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalty expenses/depletion .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Undistributed capital gains credit ..... |           |                                 |                                    |                                   |                           |                         |                         |            |
| Backup withholding .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credit for estimated tax .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cancellation of debt .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Medical insurance - 1040 .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Dependent care benefits .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Retirement plans .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Passthrough adjustment to Form 1040      |           |                                 |                                    |                                   |                           |                         |                         |            |
| Penalty on early withdrawal of savings   |           |                                 |                                    |                                   |                           |                         |                         |            |
| NOL .....                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other taxes/recapture of credits .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credits .....                            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Casualty and theft loss .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| FORM 8995                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified business income .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified service income .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A W-2 wages .....             |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A unadjusted basis .....      |           |                                 |                                    |                                   |                           |                         |                         |            |

**SCHEDULE E**  
**Name** EILEEN T. HIGGINS  
**Passthrough** TEXAS LOBOS, LLC  
**PARTNERSHIP**

**ID** 83-1811169

**SSN/EIN** \*\*\*-\*\*-  
**TAXPAYER**

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>SCHEDULE E, PAGE 2</b>                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary business income (loss) .....    | - 7,090.  |                                 |                                    |                                   |                           |                         |                         |            |
| Rental real estate income (loss) .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net rental income (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Intangible drilling costs/dry hole costs |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-charged passive interest expense    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Guaranteed payments .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 179 and carryover .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed section 179 expense .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Excess farm loss .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net income (loss) .....                  | - 7,090.  |                                 |                                    |                                   |                           |                         |                         | - 7,090.   |
| First passive other .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Second passive other .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cost depletion .....                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Percentage depletion .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion carryover .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Disallowed due to 65% limitation .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Unreimbursed expenses (nonpassive)       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Nonpassive other .....                   | - 7,090.  |                                 |                                    |                                   |                           |                         |                         | - 7,090.   |
| Total Schedule E (page 2) .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4797</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1231 gain (loss) .....           | 41,891.   |                                 |                                    |                                   |                           |                         |                         | 41,891.    |
| Section 179 recapture on disposition     |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>SCHEDULE D</b>                        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net short-term cap. gain (loss) .....    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Net long-term cap. gain (loss) .....     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 1256 contracts & straddles ...   |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 4952</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Investment interest expense - Sch. A     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other net investment income .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>ITEMIZED DEDUCTIONS</b>               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Charitable contributions .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Deductions related to portfolio income   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN \*\*\*-\*\*-\*\*\*\*

Passthrough TEXAS LOBOS, LLC

ID 83-1811169

TAXPAYER

PARTNERSHIP

| NONPASSIVE                               | K-1 Input | Prior Year Unallowed Basis Loss | Disallowed Due to Basis Limitation | Prior Year Unallowed At-Risk Loss | Disallowed Due to At-Risk | Prior Year Passive Loss | Disallowed Passive Loss | Tax Return |
|------------------------------------------|-----------|---------------------------------|------------------------------------|-----------------------------------|---------------------------|-------------------------|-------------------------|------------|
| <b>INTEREST AND DIVIDENDS</b>            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest income .....                    |           |                                 |                                    |                                   |                           |                         |                         |            |
| Interest from U.S. bonds .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Ordinary dividends .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified dividends .....                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Tax-exempt interest income .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 6251</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depreciation adjustment after 12/31/86   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Adjusted gain or loss .....              |           |                                 |                                    |                                   |                           |                         |                         |            |
| Beneficiary's AMT adjustment .....       |           |                                 |                                    |                                   |                           |                         |                         |            |
| Depletion (other than oil) .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other .....                              |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>MISCELLANEOUS</b>                     |           |                                 |                                    |                                   |                           |                         |                         |            |
| Self-employment earnings (loss)/Wages    | -7,090.   |                                 |                                    |                                   |                           |                         |                         | -7,090.    |
| Gross farming & fishing inc .....        |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalties .....                          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Royalty expenses/depletion .....         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Undistributed capital gains credit ..... |           |                                 |                                    |                                   |                           |                         |                         |            |
| Backup withholding .....                 |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credit for estimated tax .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Cancellation of debt .....               |           |                                 |                                    |                                   |                           |                         |                         |            |
| Medical insurance - 1040 .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Dependent care benefits .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Retirement plans .....                   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Passthrough adjustment to Form 1040      |           |                                 |                                    |                                   |                           |                         |                         |            |
| Penalty on early withdrawal of savings   |           |                                 |                                    |                                   |                           |                         |                         |            |
| NOL .....                                |           |                                 |                                    |                                   |                           |                         |                         |            |
| Other taxes/recapture of credits .....   |           |                                 |                                    |                                   |                           |                         |                         |            |
| Credits .....                            |           |                                 |                                    |                                   |                           |                         |                         |            |
| Casualty and theft loss .....            |           |                                 |                                    |                                   |                           |                         |                         |            |
| <b>FORM 8995</b>                         |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified business income .....          |           |                                 |                                    |                                   |                           |                         |                         |            |
| Qualified service income .....           |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A W-2 wages .....             |           |                                 |                                    |                                   |                           |                         |                         |            |
| Section 199A unadjusted basis .....      |           |                                 |                                    |                                   |                           |                         |                         |            |

| T  | Schedule K-1 Line Reference: (1065/1120S/1041) |    |            | 1/1/6    | 2/27                     | 3/3/8                  | *                              | *                          | 5/4/1                     | *                             | 6a/5a/2a | 6b/5b/2b                  | 7/6/*     | 8/7/3               | 9a/8a/4a  |                                |                                   |
|----|------------------------------------------------|----|------------|----------|--------------------------|------------------------|--------------------------------|----------------------------|---------------------------|-------------------------------|----------|---------------------------|-----------|---------------------|-----------|--------------------------------|-----------------------------------|
| T  | SP                                             | JE | Entity No. | Act. No. | Name                     | Ordinary Income (Loss) | Rental Real Estate Inc. (Loss) | Other Rental Income (Loss) | Passive Activity Loss C/O | AMT Passive Activity Loss C/O | Interest | US Treasury Bond Interest | Dividends | Qualified Dividends | Royalties | Short-Term Capital Gain (Loss) | Net Long-Term Capital Gain (Loss) |
| TE | 3                                              |    | 1          |          | EILEEN T HIGGINS 2012 TR |                        |                                |                            |                           |                               | 15.      |                           | 5,507.    | 4,060.              |           |                                |                                   |
| TP | 2                                              |    | 3          |          | LOBOS NARANJOS, LLC      | -299.                  |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
| TP | 5                                              |    | 5          |          | TEXAS LOBOS, LLC         | -7,090.                |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
| TP | 1                                              |    | 2          |          | THREE LOBOS, LLC         | -6,004.                |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
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|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
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|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
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|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |
|    |                                                |    |            |          |                          |                        |                                |                            |                           |                               |          |                           |           |                     |           |                                |                                   |

| Schedule K-1<br>Line Reference:<br>(1065/120S/1041) |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|-----------------------------------------------------|----------|--------------------------------|--------------------------|--------------------------------|--------------|------------------------------|---------------------|------------------|--------------------------------------|--------------------------------------|-------------------|-----------------------------|-------------------------------------|-----------------|---------------------------------------|------------------------|-----------------|
|                                                     |          | 4/*/*                          | 10/9/*                   | *                              | 11/10/*      | 13/12/*                      | 12/11/*             | 13/12/*          | 13/12/*                              | */*                                  | 20/17/14          | 13/*/*                      | *                                   | 14/*/*          | 17/15/12                              | */*/12                 | */*/12          |
| Entity No.                                          | Act. No. | Guaranteed Payments to Partner | Section 1231 Gain (Loss) | Ordinary Gain (Loss) Form 4797 | Other Income | Charitable Contributions 60% | Section 179 Expense | Other Deductions | Investment Int. Expense (Schedule A) | Investment Int. Expense (Schedule E) | Investment Income | SE Health Insurance Premium | Wages for More Than 2% Shareholders | Net SE Earnings | AMT Depreciation on Post-196 Property | Minimum Tax Adjustment | Exclusion Items |
| 3                                                   | 1        |                                |                          |                                |              |                              |                     |                  |                                      |                                      | 5,522.            |                             |                                     |                 |                                       |                        |                 |
| 2                                                   | 3        |                                | 28,883.                  |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     | -299.           |                                       |                        |                 |
| 5                                                   | 5        |                                | 41,891.                  |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     | -7,090.         |                                       |                        |                 |
| 1                                                   | 2        |                                | 43,058.                  |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     | -6,004.         |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
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|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
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|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
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|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
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|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
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|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     |          |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |
|                                                     | </       |                                |                          |                                |              |                              |                     |                  |                                      |                                      |                   |                             |                                     |                 |                                       |                        |                 |

328071 04-01-23

| Schedule K-1                         |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|--------------------------------------|---------|-----------------------|----------|--------------------------------|-----------------------------|-----------------------------------------|-------------------------------------|---------------------------|--------------------------------|---|---|---|---|---|---|---|---|
| Line Reference:<br>(1065/1120S/1041) |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
| Entity No.                           | Act No. | AMT Adj. Gain or Loss | Reserved | Low Income Housing Cr Post '07 | */*/10 Estate Tax Deduction | */*/11 Excess Deductions on Termination | 18/16/14 Tax-exempt Interest Income | 18/16/* Tax-exempt Income | 18/16/* Nondeductible Expenses | * | * | * | * | * | * | * | * |
| 3                                    | 1       |                       |          |                                |                             |                                         | 2,144.                              |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
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|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
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|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
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|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |
|                                      |         |                       |          |                                |                             |                                         |                                     |                           |                                |   |   |   |   |   |   |   |   |

[illegible]

[illegible][illegible]

[illegible][illegible]

Form **1116**  
Department of the Treasury  
Internal Revenue Service

# Foreign Tax Credit

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2023**  
Attachment  
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return \*\*\* - \*\* - [REDACTED]

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

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

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

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

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

|                                                                                                                                                                                                                                              | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                                                                                                                                                                                                              | A                                  | B | C |                                   |
| i Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | OTHER COUNTRIES                    |   |   |                                   |
| 1a Gross income from sources within country shown above and of the type checked above:                                                                                                                                                       | 19,399.                            |   |   | 1a 19,399.                        |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> |                                    |   |   |                                   |
| Deductions and losses (Caution: See instructions.):                                                                                                                                                                                          |                                    |   |   |                                   |
| 2 Expenses definitely related to the income on line 1a (attach statement) <b>SEE STATEMENT 13</b>                                                                                                                                            | 389.                               |   |   |                                   |
| 3 Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a Certain itemized deductions or standard deduction                                                                                                                                                                                          | 13,850.                            |   |   |                                   |
| b Other deductions (attach statement)                                                                                                                                                                                                        |                                    |   |   |                                   |
| c Add lines 3a and 3b                                                                                                                                                                                                                        | 13,850.                            |   |   |                                   |
| d Gross foreign source income                                                                                                                                                                                                                | 19,399.                            |   |   |                                   |
| e Gross income from all sources                                                                                                                                                                                                              | 231,530.                           |   |   |                                   |
| f Divide line 3d by line 3e                                                                                                                                                                                                                  | .083786118                         |   |   |                                   |
| g Multiply line 3c by line 3f                                                                                                                                                                                                                | 1,160.                             |   |   |                                   |
| 4 Pro rata share of interest expense:                                                                                                                                                                                                        |                                    |   |   |                                   |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5 Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6 Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             | 1,549.                             |   |   | 6 1,549.                          |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | 7 17,850.                         |

## Part II Foreign Taxes Paid or Accrued

SEE STATEMENT 12

| Country | Credit is claimed for taxes (you must check one)<br>(j) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued |               |                         |                 |                                         |               | (t) Other foreign taxes paid or accrued | (u) Total foreign taxes paid or accrued (add cols. (q) through (t)) |                         |              |
|---------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-------------------------|-----------------|-----------------------------------------|---------------|-----------------------------------------|---------------------------------------------------------------------|-------------------------|--------------|
|         |                                                                                                                                          | In foreign currency           |               |                         | In U.S. dollars |                                         |               |                                         |                                                                     |                         |              |
|         |                                                                                                                                          | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties | (o) Interest    | (p) Other foreign taxes paid or accrued | (q) Dividends |                                         |                                                                     | (r) Rents and royalties | (s) Interest |
| A       | 1099 TAX                                                                                                                                 |                               |               |                         |                 |                                         | 928.          |                                         |                                                                     | 278.                    | 1,206.       |
| B       |                                                                                                                                          |                               |               |                         |                 |                                         |               |                                         |                                                                     |                         |              |
| C       |                                                                                                                                          |                               |               |                         |                 |                                         |               |                                         |                                                                     |                         |              |

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **8 1,206.**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

Form 1116 (2023) **EILEEN T. HIGGINS**

\*\*\* - \*\* - Page 2

**Part III Figuring the Credit**

|                                                                                                                                                                                                                                                                                                                                                                                |           |          |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---------|
| <b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....                                                                                                                                                                                                                                | <b>9</b>  | 1,206.   |         |
| <b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> .....                                                                                         | <b>10</b> |          |         |
| (If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                                                                                                                                   |           |          |         |
| <b>11</b> Add lines 9 and 10 .....                                                                                                                                                                                                                                                                                                                                             | <b>11</b> | 1,206.   |         |
| <b>12</b> Reduction in foreign taxes .....                                                                                                                                                                                                                                                                                                                                     | <b>12</b> |          |         |
| <b>13</b> Taxes reclassified under high tax kickout .....                                                                                                                                                                                                                                                                                                                      | <b>13</b> |          |         |
| <b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....                                                                                                                                                                                                                                                                   | <b>14</b> |          | 1,206.  |
| <b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....                                                                                                                                                                                | <b>15</b> | 17,850.  |         |
| <b>16</b> Adjustments to line 15 .....                                                                                                                                                                                                                                                                                                                                         | <b>16</b> |          |         |
| <b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....                                          | <b>17</b> | 17,850.  |         |
| <b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....                                                                                                                                                                        | <b>18</b> | 202,176. |         |
| <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                                       |           |          |         |
| <b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....                                                                                                                                                                                                                                                                                          | <b>19</b> |          | .08829  |
| <b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions ..... | <b>20</b> |          | 30,284. |
| <b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.                                                                                                                                                                                          |           |          |         |
| <b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....                                                                                                                                                                                                                                                                                                         | <b>21</b> |          | 2,674.  |
| <b>22</b> Increase in limitation (section 960(c)) (see instructions) .....                                                                                                                                                                                                                                                                                                     | <b>22</b> |          |         |
| <b>23</b> Add lines 21 and 22 .....                                                                                                                                                                                                                                                                                                                                            | <b>23</b> |          | 2,674.  |
| <b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....                                                                                                                                                   | <b>24</b> |          | 1,206.  |

**Part IV Summary of Credits From Separate Parts III**

|                                                                                                                                                                                                            |           |        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--------|
| <b>25</b> Credit for taxes on section 951A category income .....                                                                                                                                           | <b>25</b> |        |        |
| <b>26</b> Credit for taxes on foreign branch category income .....                                                                                                                                         | <b>26</b> |        |        |
| <b>27</b> Credit for taxes on passive category income .....                                                                                                                                                | <b>27</b> | 1,206. |        |
| <b>28</b> Credit for taxes on general category income .....                                                                                                                                                | <b>28</b> |        |        |
| <b>29</b> Credit for taxes on section 901(j) income .....                                                                                                                                                  | <b>29</b> |        |        |
| <b>30</b> Credit for taxes on certain income re-sourced by treaty .....                                                                                                                                    | <b>30</b> |        |        |
| <b>31</b> Credit for taxes on lump-sum distributions .....                                                                                                                                                 | <b>31</b> |        |        |
| <b>32</b> Add lines 25 through 31 .....                                                                                                                                                                    | <b>32</b> |        | 1,206. |
| <b>33</b> Enter the <b>smaller</b> of line 20 or line 32 .....                                                                                                                                             | <b>33</b> |        | 1,206. |
| <b>34</b> Reduction of credit for international boycott operations .....                                                                                                                                   | <b>34</b> |        |        |
| <b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a ..... | <b>35</b> |        | 1,206. |

Form 1116 (2023)

Form **1116**  
Department of the Treasury  
Internal Revenue Service

# Foreign Tax Credit

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2023**  
Attachment  
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return \*\*\* - \*\* - [REDACTED]

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

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

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

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

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

|                                                                                                                                                                                                                                              | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                                                                                                                                                                                                              | A                                  | B | C |                                   |
| i Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | OTHER COUNTRIES                    |   |   |                                   |
| 1a Gross income from sources within country shown above and of the type checked above:                                                                                                                                                       |                                    |   |   | 1a                                |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> |                                    |   |   |                                   |
| <b>Deductions and losses (Caution: See instructions.):</b>                                                                                                                                                                                   |                                    |   |   |                                   |
| 2 Expenses definitely related to the income on line 1a (attach statement)                                                                                                                                                                    |                                    |   |   |                                   |
| 3 Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a Certain itemized deductions or standard deduction                                                                                                                                                                                          | 13,850.                            |   |   |                                   |
| b Other deductions (attach statement)                                                                                                                                                                                                        |                                    |   |   |                                   |
| c Add lines 3a and 3b                                                                                                                                                                                                                        | 13,850.                            |   |   |                                   |
| d Gross foreign source income                                                                                                                                                                                                                |                                    |   |   |                                   |
| e Gross income from all sources                                                                                                                                                                                                              | 231,530.                           |   |   |                                   |
| f Divide line 3d by line 3e                                                                                                                                                                                                                  | .000000000                         |   |   |                                   |
| g Multiply line 3c by line 3f                                                                                                                                                                                                                |                                    |   |   |                                   |
| 4 Pro rata share of interest expense:                                                                                                                                                                                                        |                                    |   |   |                                   |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5 Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6 Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             |                                    |   |   | 6                                 |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | 7                                 |

## Part II Foreign Taxes Paid or Accrued

| Country                                                                         | Credit is claimed for taxes (you must check one)<br>(j) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued |               |                         |              |                                         |               |                         |              |                                         |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-------------------------|--------------|-----------------------------------------|---------------|-------------------------|--------------|-----------------------------------------|
|                                                                                 |                                                                                                                                          | In foreign currency           |               |                         |              | In U.S. dollars                         |               |                         |              |                                         |
|                                                                                 |                                                                                                                                          | Taxes withheld at source on:  |               |                         |              | Taxes withheld at source on:            |               |                         |              |                                         |
|                                                                                 |                                                                                                                                          | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties | (o) Interest | (p) Other foreign taxes paid or accrued | (q) Dividends | (r) Rents and royalties | (s) Interest | (t) Other foreign taxes paid or accrued |
| A                                                                               |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              |                                         |
| B                                                                               |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              |                                         |
| C                                                                               |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              |                                         |
| 8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              | 8                                       |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

**Part III Figuring the Credit**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |      |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|---------|
| <b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>9</b>  |      |         |
| <b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <b>STATEMENT 14</b> <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                      | <b>10</b> | 257. |         |
| <b>11</b> Add lines 9 and 10 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>11</b> | 257. |         |
| <b>12</b> Reduction in foreign taxes .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>12</b> |      |         |
| <b>13</b> Taxes reclassified under high tax kickout .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>13</b> |      |         |
| <b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>14</b> |      | 257.    |
| <b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                        | <b>15</b> |      |         |
| <b>16</b> Adjustments to line 15 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>16</b> |      |         |
| <b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....                                                                                                                                                                                                                                  | <b>17</b> |      |         |
| <b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....                                                                                                                                                                                                                                                                                                                                                                | <b>18</b> |      |         |
| <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |      |         |
| <b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>19</b> |      |         |
| <b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. <b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. | <b>20</b> |      | 30,284. |
| <b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>21</b> |      |         |
| <b>22</b> Increase in limitation (section 960(c)) (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>22</b> |      |         |
| <b>23</b> Add lines 21 and 22 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>23</b> |      |         |
| <b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....                                                                                                                                                                                                                                                                                                                                           | <b>24</b> |      | 0.      |

**Part IV Summary of Credits From Separate Parts III**

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

Form 1116 (2023)

**SCHEDULE B**  
**(Form 1116)**

(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

Name **EILEEN T. HIGGINS**

**Foreign Tax Carryover Reconciliation Schedule**  
For calendar year 2023, or other tax year beginning           , and ending             
See separate instructions. **Attach to Form 1116.**

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

Identifying number as shown  
on page 1 of your tax return  
\*\*\*-\*\*-\*\*\*\*

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.  
Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **c** ☐ Passive category income      **e** ☐ Section 901(f) income      **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income      **d** ☒ General category income      **f** ☐ Certain income re-sourced by treaty
- h** If box e is checked, enter the country code for the sanctioned country. See instructions  
**i** If box f is checked, enter the country code for the treaty country. See instructions

| Foreign Tax Carryover<br>Reconciliation                                                                                                                      | (i)<br>10th Preceding<br>Tax Year | (ii)<br>9th Preceding<br>Tax Year | (iii)<br>8th Preceding<br>Tax Year | (iv)<br>7th Preceding<br>Tax Year | (v)<br>6th Preceding<br>Tax Year | (vi)<br>5th Preceding<br>Tax Year | (vii)<br>Subtotal<br>(add columns (i)<br>through (vi)) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------------------------|
| <b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B(see instructions)) |                                   |                                   |                                    | 257.                              |                                  |                                   | 257.                                                   |
| <b>2</b> Adjustments to line 1 (enter description - see instructions):                                                                                       |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>a</b> Carryback adjustment (see instructions)                                                                                                             |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>b</b> Adjustments for section 905(c)                                                                                                                      |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>c</b> redeterminations (see instructions)                                                                                                                 |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>d</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>e</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>f</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>g</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)                                                                          |                                   |                                   |                                    | 257.                              |                                  |                                   | 257.                                                   |
| <b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)                                                                         |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)                                                               |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>6</b> Foreign tax carryover generated in current tax year                                                                                                 |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)                                              |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.                                                                         | -0-                               |                                   |                                    |                                   | 257.                             |                                   | 257.                                                   |

For Paperwork Reduction Act Notice, see the separate instructions.

| Foreign Tax Carryover Reconciliation |                                                                                                                                                              | (viii)<br>Subtotal from page 1<br>(enter the amounts from<br>column (vii) on page 1) | (ix)<br>4th Preceding<br>Tax Year | (x)<br>3rd Preceding<br>Tax Year | (xi)<br>2nd Preceding<br>Tax Year | (xii)<br>1st Preceding<br>Tax Year | (xiii)<br>Current<br>Tax Year | (xiv)<br>Totals<br>(add columns (viii)<br>through (xiii)) |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|-----------------------------------------------------------|
| 1                                    | Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))         | 257.                                                                                 |                                   |                                  |                                   |                                    |                               | 257.                                                      |
| 2                                    | Adjustments to line 1 (enter description - see instructions):                                                                                                |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| a                                    | Carryback adjustment (see instructions)                                                                                                                      |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| b                                    | Adjustments for section 905(c)                                                                                                                               |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| b                                    | redeterminations (see instructions)                                                                                                                          |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| c                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| d                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| e                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| f                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| g                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 3                                    | Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10. | 257.                                                                                 |                                   |                                  |                                   |                                    |                               | 257.                                                      |
| 4                                    | Foreign tax carryover used in current tax year (enter as a negative number)                                                                                  |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 5                                    | Foreign tax carryover expired unused in current tax year (enter as a negative number)                                                                        |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 6                                    | Foreign tax carryover generated in current tax year                                                                                                          |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 7                                    | Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)                                                       |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 8                                    | Foreign tax carryover to the following tax year. Combine lines 3 through 7.                                                                                  | 257.                                                                                 |                                   |                                  |                                   |                                    | 0.                            | 257.                                                      |

Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))  
Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184  
**2023**  
Attachment  
Sequence No. **27**

Name(s) shown on return  
**EILEEN T. HIGGINS**

Identifying number  
\*\*\* - \*\* - [REDACTED]

**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

**1b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

**1c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

**1a**

**1b**

**1c**

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

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|
|   | THREE LOBOS, LLC            |                                   |                               |                       |                                                         |                                                                | 43,058.                                                     |
|   | LOBOS NARANJOS, LLC         |                                   |                               |                       |                                                         |                                                                | 28,883.                                                     |
|   | TEXAS LOBOS, LLC            |                                   |                               |                       |                                                         |                                                                | 41,891.                                                     |

**3** Gain, if any, from Form 4684, line 39

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824

**6** Gain, if any, from line 32, from other than casualty or theft

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

**8** Nonrecaptured net section 1231 losses from prior years. See instructions

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

**3**

**4**

**5**

**6**

**7** 113,832.

**8**

**9**

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

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**Part II** **Ordinary Gains and Losses** (see instructions)

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

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**11** Loss, if any, from line 7

**12** Gain, if any, from line 7 or amount from line 8, if applicable

**13** Gain, if any, from line 31

**14** Net gain or (loss) from Form 4684, lines 31 and 38a

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824

**17** Combine lines 10 through 16

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

**11** ( )

**12**

**13**

**14**

**15**

**16**

**17**

**18a**

**18b**

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

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

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

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

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

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

DOES NOT APPLY

**Alternative Minimum Tax - Individuals**

OMB No. 1545-0074

Form **6251**Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.**2023**  
Attachment  
Sequence No. **32**

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

Your social security number

**EILEEN T. HIGGINS**

\*\*\* \*\*

**Part I Alternative Minimum Taxable Income**

|           |                                                                                                                                                                                                                                                                              |           |                     |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|
| <b>1</b>  | Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.) | <b>1</b>  | 202,176.            |
| <b>2a</b> | If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12                                                                                                                                    | <b>2a</b> | 13,850.             |
| <b>b</b>  | Tax refund from Schedule 1 (Form 1040), line 1 or line 8z                                                                                                                                                                                                                    | <b>2b</b> |                     |
| <b>c</b>  | Investment interest expense (difference between regular tax and AMT)                                                                                                                                                                                                         | <b>2c</b> |                     |
| <b>d</b>  | Depletion (difference between regular tax and AMT)                                                                                                                                                                                                                           | <b>2d</b> |                     |
| <b>e</b>  | Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount                                                                                                                                                                                | <b>2e</b> |                     |
| <b>f</b>  | Alternative tax net operating loss deduction                                                                                                                                                                                                                                 | <b>2f</b> |                     |
| <b>g</b>  | Interest from specified private activity bonds exempt from the regular tax                                                                                                                                                                                                   | <b>2g</b> |                     |
| <b>h</b>  | Qualified small business stock, see instructions                                                                                                                                                                                                                             | <b>2h</b> |                     |
| <b>i</b>  | Exercise of incentive stock options (excess of AMT income over regular tax income)                                                                                                                                                                                           | <b>2i</b> |                     |
| <b>j</b>  | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)                                                                                                                                                                                                    | <b>2j</b> |                     |
| <b>k</b>  | Disposition of property (difference between AMT and regular tax gain or loss)                                                                                                                                                                                                | <b>2k</b> |                     |
| <b>l</b>  | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)                                                                                                                                                                                 | <b>2l</b> |                     |
| <b>m</b>  | Passive activities (difference between AMT and regular tax income or loss)                                                                                                                                                                                                   | <b>2m</b> |                     |
| <b>n</b>  | Loss limitations (difference between AMT and regular tax income or loss)                                                                                                                                                                                                     | <b>2n</b> | SEE STATEMENT 15 0. |
| <b>o</b>  | Circulation costs (difference between regular tax and AMT)                                                                                                                                                                                                                   | <b>2o</b> |                     |
| <b>p</b>  | Long-term contracts (difference between AMT and regular tax income)                                                                                                                                                                                                          | <b>2p</b> |                     |
| <b>q</b>  | Mining costs (difference between regular tax and AMT)                                                                                                                                                                                                                        | <b>2q</b> |                     |
| <b>r</b>  | Research and experimental costs (difference between regular tax and AMT)                                                                                                                                                                                                     | <b>2r</b> |                     |
| <b>s</b>  | Income from certain installment sales before January 1, 1987                                                                                                                                                                                                                 | <b>2s</b> |                     |
| <b>t</b>  | Intangible drilling costs preference                                                                                                                                                                                                                                         | <b>2t</b> |                     |
| <b>3</b>  | Other adjustments, including income-based related adjustments                                                                                                                                                                                                                | <b>3</b>  |                     |
| <b>4</b>  | <b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)                                                                                                                    | <b>4</b>  | 216,026.            |

**Part II Alternative Minimum Tax (AMT)**

|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                   |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|---------------------------------|-----------------------------|-----------|----------|-------------------------------------------------------|-----------|---------|---------------------------|---------|--------|----------|---------|
| <b>5</b>                                              | Exemption.<br><table border="0"> <tr> <td><b>IF your filing status is ...</b></td> <td><b>AND line 4 is not over ...</b></td> <td><b>THEN enter on line 5 ...</b></td> </tr> <tr> <td>Single or head of household</td> <td>\$578,150</td> <td>\$81,300</td> </tr> <tr> <td>Married filing jointly or qualifying surviving spouse</td> <td>1,156,300</td> <td>126,500</td> </tr> <tr> <td>Married filing separately</td> <td>578,150</td> <td>63,250</td> </tr> </table> If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.                                                                                                                                                                               | <b>IF your filing status is ...</b> | <b>AND line 4 is not over ...</b> | <b>THEN enter on line 5 ...</b> | Single or head of household | \$578,150 | \$81,300 | Married filing jointly or qualifying surviving spouse | 1,156,300 | 126,500 | Married filing separately | 578,150 | 63,250 | <b>5</b> | 81,300. |
| <b>IF your filing status is ...</b>                   | <b>AND line 4 is not over ...</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>THEN enter on line 5 ...</b>     |                                   |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| Single or head of household                           | \$578,150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$81,300                            |                                   |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| Married filing jointly or qualifying surviving spouse | 1,156,300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 126,500                             |                                   |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| Married filing separately                             | 578,150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63,250                              |                                   |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>6</b>                                              | Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>6</b>                            | 134,726.                          |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>7</b>                                              | <ul style="list-style-type: none"> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.</li> <li><b>All others:</b> If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.</li> </ul> | <b>7</b>                            | 20,209.                           |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>8</b>                                              | Alternative minimum tax foreign tax credit (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>8</b>                            | 1,206.                            |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>9</b>                                              | Tentative minimum tax. Subtract line 8 from line 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>9</b>                            | 19,003.                           |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>10</b>                                             | Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions                                                                                                                                                                                                                                                                                           | <b>10</b>                           | 29,078.                           |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |
| <b>11</b>                                             | <b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>11</b>                           | 0.                                |                                 |                             |           |          |                                                       |           |         |                           |         |        |          |         |

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

319481 12-09-23

Form 6251 (2023)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

|                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>12</b> Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 .....                                                                                                                                                                                                                                                                          | <b>12</b> | 134,726. |
| <b>13</b> Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....                                        | <b>13</b> | 135,683. |
| <b>14</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....                                                                                                                                                                                                                                     | <b>14</b> |          |
| <b>15</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter .....                                                    | <b>15</b> | 135,683. |
| <b>16</b> Enter the <b>smaller</b> of line 12 or line 15 .....                                                                                                                                                                                                                                                                                                                                                                              | <b>16</b> | 134,726. |
| <b>17</b> Subtract line 16 from line 12 .....                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b> | 0.       |
| <b>18</b> If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result .....                                                                                                                                                                                     | <b>18</b> |          |
| <b>19</b> Enter:<br><ul style="list-style-type: none"> <li>• \$89,250 if married filing jointly or qualifying surviving spouse,</li> <li>• \$44,625 if single or married filing separately, or</li> <li>• \$59,750 if head of household.</li> </ul>                                                                                                                                                                                         | <b>19</b> | 44,625.  |
| <b>20</b> Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter ..... | <b>20</b> | 66,493.  |
| <b>21</b> Subtract line 20 from line 19. If zero or less, enter -0- .....                                                                                                                                                                                                                                                                                                                                                                   | <b>21</b> | 0.       |
| <b>22</b> Enter the <b>smaller</b> of line 12 or line 13 .....                                                                                                                                                                                                                                                                                                                                                                              | <b>22</b> | 134,726. |
| <b>23</b> Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% .....                                                                                                                                                                                                                                                                                                                                                  | <b>23</b> | 0.       |
| <b>24</b> Subtract line 23 from line 22 .....                                                                                                                                                                                                                                                                                                                                                                                               | <b>24</b> | 134,726. |
| <b>25</b> Enter:<br><ul style="list-style-type: none"> <li>• \$492,300 if single,</li> <li>• \$276,900 if married filing separately,</li> <li>• \$553,850 if married filing jointly or qualifying surviving spouse, or</li> <li>• \$523,050 if head of household.</li> </ul>                                                                                                                                                                | <b>25</b> | 492,300. |
| <b>26</b> Enter the amount from line 21 .....                                                                                                                                                                                                                                                                                                                                                                                               | <b>26</b> | 0.       |
| <b>27</b> Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter ..... | <b>27</b> | 66,493.  |
| <b>28</b> Add line 26 and line 27 .....                                                                                                                                                                                                                                                                                                                                                                                                     | <b>28</b> | 66,493.  |
| <b>29</b> Subtract line 28 from line 25. If zero or less, enter -0- .....                                                                                                                                                                                                                                                                                                                                                                   | <b>29</b> | 425,807. |
| <b>30</b> Enter the smaller of line 24 or line 29 .....                                                                                                                                                                                                                                                                                                                                                                                     | <b>30</b> | 134,726. |
| <b>31</b> Multiply line 30 by 15% (0.15) .....                                                                                                                                                                                                                                                                                                                                                                                              | <b>31</b> | 20,209.  |
| <b>32</b> Add lines 23 and 30 .....                                                                                                                                                                                                                                                                                                                                                                                                         | <b>32</b> | 134,726. |
| <b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>                                                                                                                                                                                                                                                                                                                               |           |          |
| <b>33</b> Subtract line 32 from line 22 .....                                                                                                                                                                                                                                                                                                                                                                                               | <b>33</b> |          |
| <b>34</b> Multiply line 33 by 20% (0.20) .....                                                                                                                                                                                                                                                                                                                                                                                              | <b>34</b> |          |
| <b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>                                                                                                                                                                                                                                                                                                                                   |           |          |
| <b>35</b> Add lines 17, 32, and 33 .....                                                                                                                                                                                                                                                                                                                                                                                                    | <b>35</b> |          |
| <b>36</b> Subtract line 35 from line 12 .....                                                                                                                                                                                                                                                                                                                                                                                               | <b>36</b> |          |
| <b>37</b> Multiply line 36 by 25% (0.25) .....                                                                                                                                                                                                                                                                                                                                                                                              | <b>37</b> |          |
| <b>38</b> Add lines 18, 31, 34, and 37 .....                                                                                                                                                                                                                                                                                                                                                                                                | <b>38</b> | 20,209.  |
| <b>39</b> If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result .....                                                                                                                                                                                     | <b>39</b> | 35,029.  |
| <b>40</b> Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 .....                                                                                                                                                                                                             | <b>40</b> | 20,209.  |

# ALTERNATIVE MINIMUM TAX Foreign Tax Credit

OMB No. 1545-0121

Form **1116**  
Department of the Treasury  
Internal Revenue Service

(Individual, Estate, or Trust)  
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.  
Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2023**  
Attachment  
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return \*\*\*-\*\*-XXXX

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

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

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

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

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

|                                                                                                                                                                                                                                              | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                                                                                                                                                                                                              | A                                  | B | C |                                   |
| i Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | OTHER COUNTRIES                    |   |   |                                   |
| 1a Gross income from sources within country shown above and of the type checked above:                                                                                                                                                       | 19,399.                            |   |   | 1a 19,399.                        |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> |                                    |   |   |                                   |
| Deductions and losses (Caution: See instructions.):                                                                                                                                                                                          |                                    |   |   |                                   |
| 2 Expenses definitely related to the income on line 1a (attach statement)                                                                                                                                                                    | 389.                               |   |   |                                   |
| 3 Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a Certain itemized deductions or standard deduction                                                                                                                                                                                          |                                    |   |   |                                   |
| b Other deductions (attach statement)                                                                                                                                                                                                        |                                    |   |   |                                   |
| c Add lines 3a and 3b                                                                                                                                                                                                                        |                                    |   |   |                                   |
| d Gross foreign source income                                                                                                                                                                                                                | 19,399.                            |   |   |                                   |
| e Gross income from all sources                                                                                                                                                                                                              | 231,530.                           |   |   |                                   |
| f Divide line 3d by line 3e                                                                                                                                                                                                                  | .083786118                         |   |   |                                   |
| g Multiply line 3c by line 3f                                                                                                                                                                                                                |                                    |   |   |                                   |
| 4 Pro rata share of interest expense:                                                                                                                                                                                                        |                                    |   |   |                                   |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5 Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6 Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             | 389.                               |   |   | 6 389.                            |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | 7 19,010.                         |

## Part II Foreign Taxes Paid or Accrued

| Country                                                                         | Credit is claimed for taxes (you must check one)<br>(j) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued |               |                         |                                         |                              |               |                         |                                         |                                                                     |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-------------------------|-----------------------------------------|------------------------------|---------------|-------------------------|-----------------------------------------|---------------------------------------------------------------------|
|                                                                                 |                                                                                                                                          | In foreign currency           |               |                         |                                         | In U.S. dollars              |               |                         |                                         |                                                                     |
|                                                                                 |                                                                                                                                          | Taxes withheld at source on:  |               |                         | (p) Other foreign taxes paid or accrued | Taxes withheld at source on: |               |                         | (t) Other foreign taxes paid or accrued | (u) Total foreign taxes paid or accrued (add cols. (q) through (t)) |
|                                                                                 |                                                                                                                                          | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties |                                         | (o) Interest                 | (q) Dividends | (r) Rents and royalties |                                         |                                                                     |
| A                                                                               | 1099 TAX                                                                                                                                 |                               |               |                         |                                         | 928.                         |               |                         | 278.                                    | 1,206.                                                              |
| B                                                                               |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         |                                                                     |
| C                                                                               |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         |                                                                     |
| 8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         | 8 1,206.                                                            |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

## ALTERNATIVE MINIMUM TAX

Form 1116 (2023) **EILEEN T. HIGGINS**

\*\*\* - \*\* -

Page 2

**Part III Figuring the Credit**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |           |          |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---------|
| <b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>9</b>  | 1,206.   |         |
| <b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> .....                                                                                                                                                                                                                                                                               | <b>10</b> |          |         |
| (If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           |          |         |
| <b>11</b> Add lines 9 and 10 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>11</b> | 1,206.   |         |
| <b>12</b> Reduction in foreign taxes .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>12</b> |          |         |
| <b>13</b> Taxes reclassified under high tax kickout .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>13</b> |          |         |
| <b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>14</b> |          | 1,206.  |
| <b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                      | <b>15</b> | 19,010.  |         |
| <b>16</b> Adjustments to line 15 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>16</b> |          |         |
| <b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....                                                                                                                                                                                                                                | <b>17</b> | 19,010.  |         |
| <b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....                                                                                                                                                                                                                                                                                                                                                              | <b>18</b> | 216,026. |         |
| <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |          |         |
| <b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>19</b> |          | .08800  |
| <b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. <b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions. .... | <b>20</b> |          | 20,209. |
| <b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>21</b> |          | 1,778.  |
| <b>22</b> Increase in limitation (section 960(c)) (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>22</b> |          |         |
| <b>23</b> Add lines 21 and 22 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>23</b> |          | 1,778.  |
| <b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....                                                                                                                                                                                                                                                                                                                                         | <b>24</b> |          | 1,206.  |

**Part IV Summary of Credits From Separate Parts III**

|                                                                                                                                                                                                            |           |        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--------|
| <b>25</b> Credit for taxes on section 951A category income .....                                                                                                                                           | <b>25</b> |        |        |
| <b>26</b> Credit for taxes on foreign branch category income .....                                                                                                                                         | <b>26</b> |        |        |
| <b>27</b> Credit for taxes on passive category income .....                                                                                                                                                | <b>27</b> | 1,206. |        |
| <b>28</b> Credit for taxes on general category income .....                                                                                                                                                | <b>28</b> |        |        |
| <b>29</b> Credit for taxes on section 901(j) income .....                                                                                                                                                  | <b>29</b> |        |        |
| <b>30</b> Credit for taxes on certain income re-sourced by treaty .....                                                                                                                                    | <b>30</b> |        |        |
| <b>31</b> Credit for taxes on lump-sum distributions .....                                                                                                                                                 | <b>31</b> |        |        |
| <b>32</b> Add lines 25 through 31 .....                                                                                                                                                                    | <b>32</b> |        | 1,206. |
| <b>33</b> Enter the <b>smaller</b> of line 20 or line 32 .....                                                                                                                                             | <b>33</b> |        | 1,206. |
| <b>34</b> Reduction of credit for international boycott operations .....                                                                                                                                   | <b>34</b> |        |        |
| <b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a ..... | <b>35</b> |        | 1,206. |

Form 1116 (2023)

# ALTERNATIVE MINIMUM TAX Foreign Tax Credit

OMB No. 1545-0121

Form **1116**  
Department of the Treasury  
Internal Revenue Service

(Individual, Estate, or Trust)  
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.  
Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2023**  
Attachment  
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return \*\*\* - \*\* - [REDACTED]

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

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

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

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

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

|                                                                                                                                                                                                                                              | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                                                                                                                                                                                                              | A                                  | B | C |                                   |
| i Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | OTHER COUNTRIES                    |   |   |                                   |
| 1a Gross income from sources within country shown above and of the type checked above:                                                                                                                                                       |                                    |   |   | 1a                                |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> |                                    |   |   |                                   |
| <b>Deductions and losses (Caution: See instructions.):</b>                                                                                                                                                                                   |                                    |   |   |                                   |
| 2 Expenses definitely related to the income on line 1a (attach statement)                                                                                                                                                                    |                                    |   |   |                                   |
| 3 Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a Certain itemized deductions or standard deduction                                                                                                                                                                                          |                                    |   |   |                                   |
| b Other deductions (attach statement)                                                                                                                                                                                                        |                                    |   |   |                                   |
| c Add lines 3a and 3b                                                                                                                                                                                                                        |                                    |   |   |                                   |
| d Gross foreign source income                                                                                                                                                                                                                |                                    |   |   |                                   |
| e Gross income from all sources                                                                                                                                                                                                              | 231,530.                           |   |   |                                   |
| f Divide line 3d by line 3e                                                                                                                                                                                                                  | .000000000                         |   |   |                                   |
| g Multiply line 3c by line 3f                                                                                                                                                                                                                |                                    |   |   |                                   |
| 4 Pro rata share of interest expense:                                                                                                                                                                                                        |                                    |   |   |                                   |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5 Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6 Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             |                                    |   |   | 6                                 |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | 7                                 |

## Part II Foreign Taxes Paid or Accrued

| Country                                                                         | Credit is claimed for taxes (you must check one)<br>(j) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued |               |                         |                                         |                              |               |                         |                                         |                                                                     |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-------------------------|-----------------------------------------|------------------------------|---------------|-------------------------|-----------------------------------------|---------------------------------------------------------------------|
|                                                                                 |                                                                                                                                          | In foreign currency           |               |                         |                                         | In U.S. dollars              |               |                         |                                         |                                                                     |
|                                                                                 |                                                                                                                                          | Taxes withheld at source on:  |               |                         | (p) Other foreign taxes paid or accrued | Taxes withheld at source on: |               |                         | (t) Other foreign taxes paid or accrued | (u) Total foreign taxes paid or accrued (add cols. (q) through (t)) |
|                                                                                 |                                                                                                                                          | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties |                                         | (o) Interest                 | (q) Dividends | (r) Rents and royalties |                                         |                                                                     |
| A                                                                               |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         |                                                                     |
| B                                                                               |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         |                                                                     |
| C                                                                               |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         |                                                                     |
| 8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 |                                                                                                                                          |                               |               |                         |                                         |                              |               |                         |                                         | 8                                                                   |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

## ALTERNATIVE MINIMUM TAX

Form 1116 (2023) **EILEEN T. HIGGINS**

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Page 2

**Part III Figuring the Credit**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |      |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|---------|
| <b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>9</b>  |      |         |
| <b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <b>STATEMENT 16</b> <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                      | <b>10</b> | 789. |         |
| <b>11</b> Add lines 9 and 10 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>11</b> | 789. |         |
| <b>12</b> Reduction in foreign taxes .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>12</b> |      |         |
| <b>13</b> Taxes reclassified under high tax kickout .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>13</b> |      |         |
| <b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>14</b> |      | 789.    |
| <b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                        | <b>15</b> |      |         |
| <b>16</b> Adjustments to line 15 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>16</b> |      |         |
| <b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....                                                                                                                                                                                                                                  | <b>17</b> |      |         |
| <b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....                                                                                                                                                                                                                                                                                                                                                                | <b>18</b> |      |         |
| <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |      |         |
| <b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>19</b> |      |         |
| <b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. <b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions. | <b>20</b> |      | 20,209. |
| <b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>21</b> |      |         |
| <b>22</b> Increase in limitation (section 960(c)) (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>22</b> |      |         |
| <b>23</b> Add lines 21 and 22 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>23</b> |      |         |
| <b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....                                                                                                                                                                                                                                                                                                                                           | <b>24</b> |      | 0.      |

**Part IV Summary of Credits From Separate Parts III**

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

Form 1116 (2023)

AMT  
**SCHEDULE B**  
**(Form 1116)**

(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**  
For calendar year 2023, or other tax year beginning           , and ending             
See separate instructions. **Attach to Form 1116.**  
Go to [www.irs.gov/Form 1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

Name **EILEEN T. HIGGINS**

Identifying number as shown  
on page 1 of your tax return  
\*\*\*-\*\*-\*\*\*\*

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.  
Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **c** ☐ Passive category income      **e** ☐ Section 901(f) income      **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income      **d** ☒ General category income      **f** ☐ Certain income re-sourced by treaty
- h** If box e is checked, enter the country code for the sanctioned country. See instructions  
**i** If box f is checked, enter the country code for the treaty country. See instructions

| Foreign Tax Carryover<br>Reconciliation                                                                                                                      | (i)<br>10th Preceding<br>Tax Year | (ii)<br>9th Preceding<br>Tax Year | (iii)<br>8th Preceding<br>Tax Year | (iv)<br>7th Preceding<br>Tax Year | (v)<br>6th Preceding<br>Tax Year | (vi)<br>5th Preceding<br>Tax Year | (vii)<br>Subtotal<br>(add columns (i)<br>through (vi)) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------------------------|
| <b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B(see instructions)) |                                   |                                   |                                    | 317.                              |                                  |                                   | 317.                                                   |
| <b>2</b> Adjustments to line 1 (enter description - see instructions):                                                                                       |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>a</b> Carryback adjustment (see instructions)                                                                                                             |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>b</b> Adjustments for section 905(c)                                                                                                                      |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>c</b> redeterminations (see instructions)                                                                                                                 |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>d</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>e</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>f</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>g</b>                                                                                                                                                     |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)                                                                          |                                   |                                   |                                    | 317.                              |                                  |                                   | 317.                                                   |
| <b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)                                                                         |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)                                                               |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>6</b> Foreign tax carryover generated in current tax year                                                                                                 |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)                                              |                                   |                                   |                                    |                                   |                                  |                                   |                                                        |
| <b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.                                                                         | -0-                               |                                   |                                    |                                   | 317.                             |                                   | 317.                                                   |

For Paperwork Reduction Act Notice, see the separate instructions.

AMT

Schedule B (Form 1116) (Rev. 12-2022)

| Foreign Tax Carryover Reconciliation |                                                                                                                                                              | (viii)<br>Subtotal from page 1<br>(enter the amounts from<br>column (vii) on page 1) | (ix)<br>4th Preceding<br>Tax Year | (x)<br>3rd Preceding<br>Tax Year | (xi)<br>2nd Preceding<br>Tax Year | (xii)<br>1st Preceding<br>Tax Year | (xiii)<br>Current<br>Tax Year | (xiv)<br>Totals<br>(add columns (viii)<br>through (xiii)) |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|-----------------------------------------------------------|
| 1                                    | Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))         | 317.                                                                                 |                                   | 472.                             |                                   |                                    |                               | 789.                                                      |
| 2                                    | Adjustments to line 1 (enter description - see instructions):                                                                                                |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| a                                    | Carryback adjustment (see instructions)                                                                                                                      |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
|                                      | Adjustments for section 905(c)                                                                                                                               |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| b                                    | redeterminations (see instructions)                                                                                                                          |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| c                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| d                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| e                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| f                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| g                                    |                                                                                                                                                              |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 3                                    | Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10. | 317.                                                                                 |                                   | 472.                             |                                   |                                    |                               | 789.                                                      |
| 4                                    | Foreign tax carryover used in current tax year (enter as a negative number)                                                                                  |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 5                                    | Foreign tax carryover expired unused in current tax year (enter as a negative number)                                                                        |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 6                                    | Foreign tax carryover generated in current tax year                                                                                                          |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 7                                    | Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)                                                       |                                                                                      |                                   |                                  |                                   |                                    |                               |                                                           |
| 8                                    | Foreign tax carryover to the following tax year. Combine lines 3 through 7.                                                                                  | 317.                                                                                 |                                   | 472.                             |                                   |                                    | 0.                            | 789.                                                      |

Schedule B (Form 1116) (Rev. 12-2022)

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**2023**  
Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

**EILEEN T. HIGGINS**

\*\*\* - \*\* - [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 above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

| 1 | (a) Trade, business, or aggregation name | (b) Check if specified service | (c) Check if aggregation | (d) Taxpayer identification number | (e) Check if patron      |
|---|------------------------------------------|--------------------------------|--------------------------|------------------------------------|--------------------------|
| A |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| B |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| C |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |

**Part II Determine Your Adjusted Qualified Business Income**

|                                                                                                                                                                                               | A  | B | C |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|
| 2 Qualified business income from the trade, business, or aggregation. See instructions .....                                                                                                  | 2  |   |   |
| 3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 ..... | 3  |   |   |
| 4 Allocable share of W-2 wages from the trade, business, or aggregation .....                                                                                                                 | 4  |   |   |
| 5 Multiply line 4 by 50% (0.50) .....                                                                                                                                                         | 5  |   |   |
| 6 Multiply line 4 by 25% (0.25) .....                                                                                                                                                         | 6  |   |   |
| 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property .....                                                                                | 7  |   |   |
| 8 Multiply line 7 by 2.5% (0.025) .....                                                                                                                                                       | 8  |   |   |
| 9 Add lines 6 and 8 .....                                                                                                                                                                     | 9  |   |   |
| 10 Enter the greater of line 5 or line 9 .....                                                                                                                                                | 10 |   |   |
| 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 .....                                                                                           | 11 |   |   |
| 12 Phased-in reduction. Enter the amount from line 26, if any .....                                                                                                                           | 12 |   |   |
| 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 .....                                                                                 | 13 |   |   |
| 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions .....                                                                                   | 14 |   |   |
| 15 Qualified business income component. Subtract line 14 from line 13 .....                                                                                                                   | 15 |   |   |
| 16 Total qualified business income component. Add all amounts reported on line 15 .....                                                                                                       | 16 |   |   |

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

Form **8995-A** (2023)

Form 8995-A (2023) **EILEEN T. HIGGINS**\*\*\* - \*\* - XXXX Page **2****Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

|    |                                                                                                                                                                         | A  | B | C |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|
| 17 | Enter the amounts from line 3 .....                                                                                                                                     | 17 |   |   |
| 18 | Enter the amounts from line 10 .....                                                                                                                                    | 18 |   |   |
| 19 | Subtract line 18 from line 17 .....                                                                                                                                     | 19 |   |   |
| 20 | Taxable income before qualified business income deduction .....                                                                                                         | 20 |   |   |
| 21 | Threshold. Enter \$182,100 (\$364,200 if married filing jointly) .....                                                                                                  | 21 |   |   |
| 22 | Subtract line 21 from line 20 .....                                                                                                                                     | 22 |   |   |
| 23 | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....                                                                                              | 23 |   |   |
| 24 | Phase-in percentage. Divide line 22 by line 23 .....                                                                                                                    | 24 | % |   |
| 25 | Total phase-in reduction. Multiply line 19 by line 24 .....                                                                                                             | 25 |   |   |
| 26 | Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business ..... | 26 |   |   |

**Part IV Determine Your Qualified Business Income Deduction**

|    |                                                                                                                                                                     |    |          |         |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|---------|--|
| 27 | Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 .....                               | 27 |          |         |  |
| 28 | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions .....                                                             | 28 | 427.     |         |  |
| 29 | Qualified REIT dividends and PTP (loss) carryforward from prior years .....                                                                                         | 29 | ( )      |         |  |
| 30 | Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- .....                                                          | 30 | 427.     |         |  |
| 31 | REIT and PTP component. Multiply line 30 by 20% (0.20) .....                                                                                                        | 31 | 85.      |         |  |
| 32 | Qualified business income deduction before the income limitation. Add lines 27 and 31 .....                                                                         | 32 |          | 85.     |  |
| 33 | Taxable income before qualified business income deduction .....                                                                                                     | 33 | 202,261. |         |  |
| 34 | Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....                                                                  | 34 | 135,683. |         |  |
| 35 | Subtract line 34 from line 33. If zero or less, enter -0- .....                                                                                                     | 35 |          | 66,578. |  |
| 36 | Income limitation. Multiply line 35 by 20% (0.20) .....                                                                                                             | 36 |          | 13,316. |  |
| 37 | Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 ..... | 37 |          | 85.     |  |
| 38 | DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 .....                           | 38 |          |         |  |
| 39 | Total qualified business income deduction. Add lines 37 and 38 .....                                                                                                | 39 |          | 85.     |  |
| 40 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- .....                                            | 40 | ( )      |         |  |

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Form **8995-A** (2023)

**SCHEDULE C**  
**(Form 8995-A)**(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service**Loss Netting and Carryforward****Attach to Form 8995-A.****Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

OMB No. 1545-2294

Attachment  
Sequence No. **55D**

Name(s) shown on return

**EILEEN T. HIGGINS**

Your taxpayer identification number

\*\*\* - \*\* - [REDACTED]

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

| 1 | Trade, business, or aggregation name                                                                                                                                                                                                                                   | (a) Qualified business income/(loss) | (b) Reduction for loss netting (see instructions) | (c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.) |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------|
|   | THREE LOBOS, LLC                                                                                                                                                                                                                                                       | -6,004.                              | ( )                                               |                                                                                           |
|   | LOBOS NARANJOS, LLC                                                                                                                                                                                                                                                    | -298.                                | ( )                                               |                                                                                           |
|   | TEXAS LOBOS, LLC                                                                                                                                                                                                                                                       | -7,090.                              | ( )                                               |                                                                                           |
| 2 | Qualified business net (loss) carryforward from prior years. See instructions .....                                                                                                                                                                                    |                                      |                                                   | 2 ( )                                                                                     |
| 3 | Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations .....                                                                                                  |                                      |                                                   | 3 ( 13,392. )                                                                             |
| 4 | Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations .....                                                                                                             |                                      |                                                   | 4                                                                                         |
| 5 | Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). ..... |                                      |                                                   | 5 ( )                                                                                     |
| 6 | Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- .....                                                                                                                                                              |                                      |                                                   | 6 ( 13,392. )                                                                             |

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Form **8960**Department of the Treasury  
Internal Revenue Service**Net Investment Income Tax -  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2023**Attachment  
Sequence No. 72

Name(s) shown on your tax return

**EILEEN T. HIGGINS**

Your social security number or EIN

\*\*\* - \*\* -

**Part I Investment Income**

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

|    |                                                                                                                                                 |    |           |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 1  | Taxable interest (see instructions)                                                                                                             | 1  | 456.      |
| 2  | Ordinary dividends (see instructions)                                                                                                           | 2  | 35,948.   |
| 3  | Annuities (see instructions)                                                                                                                    | 3  |           |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)                              | 4a | -13,392.  |
| b  | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 18</b> | 4b | 13,392.   |
| c  | Combine lines 4a and 4b                                                                                                                         | 4c | 0.        |
| 5a | Net gain or loss from disposition of property (see instructions)                                                                                | 5a | 117,356.  |
| b  | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)                               | 5b | -113,832. |
| c  | Adjustment from disposition of partnership interest or S corporation stock (see instructions)                                                   | 5c |           |
| d  | Combine lines 5a through 5c                                                                                                                     | 5d | 3,524.    |
| 6  | Adjustments to investment income for certain CFCs and PFICs (see instructions)                                                                  | 6  |           |
| 7  | Other modifications to investment income (see instructions)                                                                                     | 7  |           |
| 8  | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7                                                                                | 8  | 39,928.   |

**Part II Investment Expenses Allocable to Investment Income and Modifications**

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

**Part III Tax Computation**

|                            |                                                                                                                                                                                 |     |          |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| 12                         | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- | 12  | 39,928.  |
| <b>Individuals:</b>        |                                                                                                                                                                                 |     |          |
| 13                         | Modified adjusted gross income (see instructions)                                                                                                                               | 13  | 216,111. |
| 14                         | Threshold based on filing status (see instructions)                                                                                                                             | 14  | 200,000. |
| 15                         | Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                       | 15  | 16,111.  |
| 16                         | Enter the smaller of line 12 or line 15                                                                                                                                         | 16  | 16,111.  |
| 17                         | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                       | 17  | 612.     |
| <b>Estates and Trusts:</b> |                                                                                                                                                                                 |     |          |
| 18a                        | Net investment income (line 12 above)                                                                                                                                           | 18a |          |
| b                          | Deductions for distributions of net investment income and charitable deductions (see instructions)                                                                              | 18b |          |
| c                          | Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-                                                             | 18c |          |
| 19a                        | Adjusted gross income (see instructions)                                                                                                                                        | 19a |          |
| b                          | Highest tax bracket for estates and trusts for the year (see instructions)                                                                                                      | 19b |          |
| c                          | Subtract line 19b from line 19a. If zero or less, enter -0-                                                                                                                     | 19c |          |
| 20                         | Enter the smaller of line 18c or line 19c                                                                                                                                       | 20  |          |
| 21                         | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                | 21  |          |

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

Form 8960 (2023)



**Form 1116****U.S. and Foreign Source Income Summary**

NAME

**EILEEN T. HIGGINS**

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| INCOME TYPE                                |         | TOTAL    | U.S.     | FOREIGN |         |
|--------------------------------------------|---------|----------|----------|---------|---------|
|                                            |         |          |          | GENERAL | PASSIVE |
| Compensation                               |         | 75,743.  | 75,743.  |         |         |
| Dividends/Distributions                    | STMT 20 | 35,948.  | 20,461.  |         | 15,487. |
| Interest                                   |         | 456.     | 456.     |         |         |
| Capital Gains                              |         | 119,383. | 119,383. |         |         |
| Business/Profession                        |         |          |          |         |         |
| Rent/Royalty                               |         |          |          |         |         |
| State/Local Refunds                        |         |          |          |         |         |
| Partnership/S Corporation                  |         |          |          |         |         |
| Trust/Estate                               | STMT 21 |          | -3,912.  |         | 3,912.  |
| Other Income                               |         |          |          |         |         |
| Gross Income                               |         | 231,530. | 212,131. |         | 19,399. |
| Less:                                      |         |          |          |         |         |
| Section 911 Exclusion                      |         |          |          |         |         |
| Capital Losses                             |         | 2,027.   | 2,027.   |         |         |
| Capital Gains Tax Adjustment               |         |          |          |         |         |
| Total Income - Form 1116                   |         | 229,503. | 210,104. |         | 19,399. |
| Deductions:                                |         |          |          |         |         |
| Business/Profession Expenses               |         |          |          |         |         |
| Rent/Royalty Expenses                      |         |          |          |         |         |
| Partnership/S Corporation Losses           |         | 13,392.  | 13,392.  |         |         |
| Trust/Estate Losses                        |         |          | -389.    |         | 389.    |
| Capital Losses                             |         |          |          |         |         |
| Non-capital Losses                         |         |          |          |         |         |
| Individual Retirement Account              |         |          |          |         |         |
| Moving Expenses                            |         |          |          |         |         |
| Self-employment Tax Deduction              |         |          |          |         |         |
| Self-employment Health Insurance           |         |          |          |         |         |
| Keogh Contributions                        |         |          |          |         |         |
| Alimony                                    |         |          |          |         |         |
| Forfeited Interest                         |         |          |          |         |         |
| Foreign Housing Deduction                  |         |          |          |         |         |
| Other Adjustments                          |         |          |          |         |         |
| Capital Gains Tax Adjustment               |         |          |          |         |         |
| Total Deductions                           |         | 13,392.  | 13,003.  |         | 389.    |
| Adjusted Gross Income                      |         | 216,111. | 197,101. |         | 19,010. |
| Less Itemized Deductions:                  |         |          |          |         |         |
| Specifically Allocated                     |         |          |          |         |         |
| Home Mortgage Interest                     |         |          |          |         |         |
| Other Interest                             |         |          |          |         |         |
| Ratably Allocated                          |         | 13,850.  | 12,690.  |         | 1,160.  |
| Other Deductions                           |         | 85.      | 85.      |         |         |
| Total Adjustments to Adjusted Gross Income |         | 13,935.  | 12,775.  |         | 1,160.  |
| Taxable Income                             |         | 202,176. | 184,326. |         | 17,850. |

EILEEN T. HIGGINS

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## FORM 1040

## WAGES RECEIVED AND TAXES WITHHELD

## STATEMENT 2

| T<br>S EMPLOYER'S NAME                                      | AMOUNT<br>PAID | FEDERAL<br>TAX<br>WITHHELD | STATE<br>TAX<br>WITHHELD | CITY<br>SDI<br>TAX W/H | FICA<br>TAX | MEDICARE<br>TAX |
|-------------------------------------------------------------|----------------|----------------------------|--------------------------|------------------------|-------------|-----------------|
| T MIAMI DADE COUNTY,<br>FLORIDA FINANCE DEPT.<br>SUITE 2630 | 75,743.        | 7,978.                     |                          |                        | 4,707.      | 1,101.          |
| TOTALS                                                      | 75,743.        | 7,978.                     |                          |                        | 4,707.      | 1,101.          |

## FORM 1040

## TAX-EXEMPT INTEREST

## STATEMENT 3

| NAME OF PAYER                                                  | AMOUNT            |
|----------------------------------------------------------------|-------------------|
| CHARLES SCHWAB & CO INC<br>FROM K-1 - EILEEN T HIGGINS 2012 TR | 18,142.<br>2,144. |
| TOTAL TO FORM 1040, LINE 2A                                    | 20,286.           |

## FORM 1040

## QUALIFIED DIVIDENDS

## STATEMENT 4

| NAME OF PAYER                                                  | ORDINARY<br>DIVIDENDS | QUALIFIED<br>DIVIDENDS |
|----------------------------------------------------------------|-----------------------|------------------------|
| CHARLES SCHWAB & CO INC<br>FROM K-1 - EILEEN T HIGGINS 2012 TR | 30,441.               | 14,267.                |
|                                                                | 5,507.                | 4,060.                 |
| TOTAL INCLUDED IN FORM 1040, LINE 3A                           |                       | 18,327.                |

## FORM 1040

## TAX

## STATEMENT 5

| DESCRIPTION                                         | AMOUNT  |
|-----------------------------------------------------|---------|
| FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET | 30,284. |
| TOTAL TO FORM 1040, LINE 16                         | 30,284. |

EILEEN T. HIGGINS

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|                                                       |                                           |             |
|-------------------------------------------------------|-------------------------------------------|-------------|
| FORM 1040                                             | FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 | STATEMENT 6 |
| T<br>S DESCRIPTION                                    |                                           | AMOUNT      |
| T MIAMI DADE COUNTY, FLORIDA FINANCE DEPT. SUITE 2630 |                                           | 7,978.      |
| TOTAL TO FORM 1040, LINE 25A                          |                                           | 7,978.      |

|                             |                                                                 |             |
|-----------------------------|-----------------------------------------------------------------|-------------|
| FORM 1040                   | CURRENT YEAR ESTIMATES AND<br>AMOUNT APPLIED FROM PREVIOUS YEAR | STATEMENT 7 |
| DESCRIPTION                 |                                                                 | AMOUNT      |
| 1ST QTR ESTIMATE PAYMENT    |                                                                 | 780.        |
| 2ND QTR ESTIMATE PAYMENT    |                                                                 | 780.        |
| 3RD QTR ESTIMATE PAYMENT    |                                                                 | 780.        |
| 4TH QTR ESTIMATE PAYMENT    |                                                                 | 25,000.     |
| TOTAL TO FORM 1040, LINE 26 |                                                                 | 27,340.     |

|                         |                                     |              |                |                        |                 |
|-------------------------|-------------------------------------|--------------|----------------|------------------------|-----------------|
| SCHEDULE D              | SHORT-TERM CAPITAL GAINS AND LOSSES |              |                |                        | STATEMENT 8     |
| DESCRIPTION             | DATE<br>ACQUIRED                    | DATE<br>SOLD | SALES<br>PRICE | COST OR<br>OTHER BASIS | GAIN OR<br>LOSS |
| SHORT TERM COVERED      | VARIOUS                             | 12/31/23     | 20,195.        | 21,665.                | -1,470.         |
| TOTAL TO SCH D, LINE 1A |                                     |              | 20,195.        | 21,665.                | -1,470.         |

|                         |                                    |              |                |                        |                 |
|-------------------------|------------------------------------|--------------|----------------|------------------------|-----------------|
| SCHEDULE D              | LONG-TERM CAPITAL GAINS AND LOSSES |              |                |                        | STATEMENT 9     |
| DESCRIPTION             | DATE<br>ACQUIRED                   | DATE<br>SOLD | SALES<br>PRICE | COST OR<br>OTHER BASIS | GAIN OR<br>LOSS |
| LONG TERM COVERED       | VARIOUS                            | 12/31/23     | 3,323.         | 3,741.                 | -418.           |
| TOTAL TO SCH D, LINE 8A |                                    |              | 3,323.         | 3,741.                 | -418.           |

EILEEN T. HIGGINS

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SCHEDULE D                      NET LONG-TERM GAIN OR LOSS FROM FORMS                      STATEMENT 10  
4797, 2439, 6252, 4684, 6781 AND 8824

| DESCRIPTION OF PROPERTY               | GAIN OR LOSS | 28% GAIN |
|---------------------------------------|--------------|----------|
| FORM 4797                             | 113,832.     |          |
| TOTAL TO SCHEDULE D, PART II, LINE 11 | 113,832.     |          |

SCHEDULE D                      CAPITAL GAIN DISTRIBUTIONS                      STATEMENT 11

| NAME OF PAYER                 | TOTAL<br>CAPITAL GAIN | 28% GAIN |
|-------------------------------|-----------------------|----------|
| CHARLES SCHWAB & CO INC       | 5,551.                |          |
| TOTALS TO SCHEDULE D, LINE 13 | 5,551.                |          |

EILEEN T. HIGGINS

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FORM 1116

SUMMARY OF FOREIGN TAXES PAID OR ACCRUED

STATEMENT 12

## PASSIVE INCOME

## NAME OF COUNTRY IMPOSING TAX

| DATE<br>PAID                        | DATE<br>ACCRUED | AMT/FOREIGN<br>CURRENCY | AMOUNT IN U.S. DOLLARS |              |          |        |
|-------------------------------------|-----------------|-------------------------|------------------------|--------------|----------|--------|
|                                     |                 |                         | DIVIDENDS              | RENT/ROYALTY | INTEREST | OTHER  |
| OTHER COUNTRIES                     |                 | 0.                      |                        |              |          | 278.   |
| OTHER COUNTRIES<br>1099 TAX         |                 | 0.                      | 928.                   |              |          |        |
|                                     |                 |                         | 928.                   |              |          | 278.   |
| TOTAL TO FORM 1116, PART II, LINE 8 |                 |                         |                        |              |          | 1,206. |

## PRIOR YEAR TAXES PAID IN THE CURRENT YEAR:

|      | FOREIGN AMT | CONV. RATE | U.S. AMT |
|------|-------------|------------|----------|
| 2022 |             |            |          |
| 2021 |             |            |          |
| 2020 |             |            |          |
| 2019 |             |            |          |
| 2018 |             |            |          |

TOTAL PRIOR YEAR TAXES PAID IN THE CURRENT YEAR

FORM 1116

EXPENSES DIRECTLY ALLOCABLE TO FOREIGN INCOME

STATEMENT 13

| DESCRIPTION                        | COUNTRY         | AMOUNT |
|------------------------------------|-----------------|--------|
| EILEEN T HIGGINS 2012 TR           | OTHER COUNTRIES | 389.   |
| TOTAL TO FORM 1116, PART I, LINE 2 |                 | 389.   |

EILEEN T. HIGGINS

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FORM 1116

FOREIGN TAX CREDIT CARRYOVER / CARRYBACK

STATEMENT 14

## GENERAL LIMITATION INCOME

| YEAR OF FOREIGN<br>TAX CREDIT         | TOTAL FOREIGN<br>TAXES PAID | FOREIGN TAX<br>CR CLAIMED | FOREIGN TAX<br>ADJUSTMENTS | BALANCE<br>AVAILABLE |
|---------------------------------------|-----------------------------|---------------------------|----------------------------|----------------------|
| 2022                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2021                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2020                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2019                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2018                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2017                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2016                                  | 413.                        | 156.                      | 0.                         | 257.                 |
| 2015                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2014                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| 2013                                  | 0.                          | 0.                        | 0.                         | 0.                   |
| FOREIGN TAX CR CARRYBACK TO 2023      |                             |                           |                            | 0.                   |
| TOTAL TO FORM 1116, PART III, LINE 10 |                             |                           |                            | 257.                 |

FORM 6251

LOSS LIMITATIONS

STATEMENT 15

| NAME OF ACTIVITY            | FORM  | NET INCOME (LOSS) |         | ADJUSTMENT |
|-----------------------------|-------|-------------------|---------|------------|
|                             |       | AMT               | REGULAR |            |
| THREE LOBOS, LLC            | SCH E | 37,054.           | 37,054. |            |
| LOBOS NARANJOS, LLC         | SCH E | 28,585.           | 28,585. |            |
| TOTAL TO FORM 6251, LINE 2N |       |                   |         |            |

EILEEN T. HIGGINS

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FORM 1116                      ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT                      STATEMENT 16  
CARRYOVER/CARRYBACK

## GENERAL LIMITATION INCOME

| YEAR OF FOREIGN<br>TAX CREDIT               | TOTAL FOREIGN<br>TAXES PAID | FOREIGN TAX<br>CR CLAIMED | FOREIGN TAX<br>ADJUSTMENTS | BALANCE<br>AVAILABLE |
|---------------------------------------------|-----------------------------|---------------------------|----------------------------|----------------------|
| 2022                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2021                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2020                                        | 472.                        | 0.                        | 0.                         | 472.                 |
| 2019                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2018                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2017                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2016                                        | 413.                        | 96.                       | 0.                         | 317.                 |
| 2015                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2014                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| 2013                                        | 0.                          | 0.                        | 0.                         | 0.                   |
| FOREIGN TAX CR CARRYBACK TO 2023            |                             |                           |                            | 0.                   |
| TOTAL TO FORM 1116 (AMT), PART III, LINE 10 |                             |                           |                            | 789.                 |

FORM 8995-A                      QUALIFIED REIT DIVIDENDS AND PTP INCOME                      STATEMENT 17

| NAME OF ENTITY/ACTIVITY             | REIT DIVIDENDS | PTP INCOME |
|-------------------------------------|----------------|------------|
| CHARLES SCHWAB & CO INC             | 324.           |            |
| FROM K-1 - EILEEN T HIGGINS 2012 TR | 103.           |            |
| TOTAL TO FORM 8995-A, LINE 28       | 427.           |            |

FORM 8960                      TRADE OR BUSINESS INCOME                      STATEMENT 18

|                              |         |
|------------------------------|---------|
| THREE LOBOS, LLC             | 6,004.  |
| LOBOS NARANJOS, LLC          | 298.    |
| TEXAS LOBOS, LLC             | 7,090.  |
| AMOUNT TO FORM 8960, LINE 4B | 13,392. |

EILEEN T. HIGGINS

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|           |                                                                                        |              |
|-----------|----------------------------------------------------------------------------------------|--------------|
| FORM 8960 | NET GAINS FROM DISPOSITION OF PROPERTY USED<br>IN A NON-SECTION 1411 TRADE OR BUSINESS | STATEMENT 19 |
|-----------|----------------------------------------------------------------------------------------|--------------|

| NAME OF TRADE OR BUSINESS                        | AMOUNT   |
|--------------------------------------------------|----------|
| THREE LOBOS, LLC                                 | 43,058.  |
| LOBOS NARANJOS, LLC                              | 28,883.  |
| TEXAS LOBOS, LLC                                 | 41,891.  |
| TOTAL TO NET GAINS AND LOSSES WORKSHEET, LINE 2A | 113,832. |

|           |                                                                   |              |
|-----------|-------------------------------------------------------------------|--------------|
| FORM 1116 | U.S. AND FOREIGN SOURCE INCOME SUMMARY<br>FOREIGN DIVIDEND INCOME | STATEMENT 20 |
|-----------|-------------------------------------------------------------------|--------------|

| DESCRIPTION                   | AMOUNT  |
|-------------------------------|---------|
| CHARLES SCHWAB & CO INC       | 15,487. |
| TOTAL FOREIGN DIVIDEND INCOME | 15,487. |

|           |                                                                       |              |
|-----------|-----------------------------------------------------------------------|--------------|
| FORM 1116 | U.S. AND FOREIGN SOURCE INCOME SUMMARY<br>FOREIGN TRUST/ESTATE INCOME | STATEMENT 21 |
|-----------|-----------------------------------------------------------------------|--------------|

| DESCRIPTION                       | AMOUNT |
|-----------------------------------|--------|
| EILEEN T HIGGINS 2012 TR          | 3,912. |
| TOTAL FOREIGN TRUST/ESTATE INCOME | 3,912. |

|           |                                                                                       |              |
|-----------|---------------------------------------------------------------------------------------|--------------|
| FORM 1116 | U.S. AND FOREIGN SOURCE INCOME SUMMARY<br>TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS | STATEMENT 22 |
|-----------|---------------------------------------------------------------------------------------|--------------|

| DESCRIPTION                                 | INCOME | LOSS     |
|---------------------------------------------|--------|----------|
| THREE LOBOS, LLC                            |        | -6,004.  |
| LOBOS NARANJOS, LLC                         |        | -298.    |
| TEXAS LOBOS, LLC                            |        | -7,090.  |
| TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS |        | -13,392. |

2023 PIT-1  
NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2023  
or fiscal year beginning F.1 ending F.2  
If amending use Form 2023 PIT-X.

Get your refund faster, file online using Taxpayer Access Point TAP <https://tap.state.nm.us>.

1019 01 1

Print your name (first, middle, last)

1aEILEEN T. HIGGINS

Print your spouse's name (first, middle, last). If married filing separately, include spouse.

2a

3a☐ If the address is new or changed, mark this box.

3bMailing Address (Number and street)

253 NE 2ND ST APT. NO. 3909

CityStatePostal/ZIP Code

MIAMIFL33132

3cIf foreign address, enter countryForeign province and/or state

3d

5.01EXEMPTIONS: Taxpayer, spouse, dependents, and other dependents reported on federal Form 1040. If you are a dependent or other dependent of another taxpayer, enter 00. (See instructions)

SOCIAL SECURITY NUMBERBlind or overAge 65 or overResidency status

1b\*\*\*-\*\*-1c1d1eN1fTaxpayer's date of birth

2b2c2d2e2fSpouse's date of birth

4.If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on this return, enter below the name and social security number of that person. You must also attach Form RPD-41083.

4aName

4bSSN

If taxpayer or spouse died before this return is filed, enter date of death.

4cTaxpayer's date of death

4dSpouse's date of death

Residency status: For taxpayer and spouse (1e and 2e), enter:  
R if Resident  
N if Non-Resident  
F if First-Year Resident  
P if Part-Year Resident

6a☐ EXTENSION OF TIME TO FILE: If you have a federal or state extension, mark box 6a and enter the extension date in box 6b6b

8. DEPENDENTS AND OTHER DEPENDENTS. As listed on your federal return.  
(You must report the first 5 dependents and other dependents in this table. Use Schedule PIT-S for additional entries.)

| Column 1<br>First name<br>Last name | Column 2<br>Dependent's SSN | Column 3<br>Date of birth (MM/DD/CCYY) |
|-------------------------------------|-----------------------------|----------------------------------------|
|                                     |                             |                                        |
|                                     |                             |                                        |
|                                     |                             |                                        |
|                                     |                             |                                        |
|                                     |                             |                                        |

7. FILING STATUS. Mark only one box.

☒ (1) Single

☐ (2) Married filing jointly

☐ (3) Married filing separately (Enter spouse's name and social security number in 2a and 2b.)

☐ (4) Head of household (Enter name of person qualifying you as head of household if that person is not counted as a qualified dependent on your federal return.)

(4a)

☐ (5) Surviving Spouse with dependent child

9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040 or 1040SR, line 11) ..... 9 216,111

10. If you itemized your federal deduction amount, enter the amount of state and local tax deduction claimed on federal Form 1040, Schedule A, line 5a. See the worksheet in the instructions. .... + 10

11. Total Additions to federal adjusted gross income (PIT-ADJ, line 6). Attach PIT-ADJ ..... + 11 20,286

12. Federal standard or itemized deduction amount (from federal Form 1040, line 12) ..... - 12 13,850

12a. If you itemized, mark the box ..... 12a☐

13. Deduction for certain dependents. See the worksheet in the instructions ..... - 13

14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions ..... - 14

15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 27). Attach PIT-ADJ. .... - 15 46,942

16. Medical care expense deduction. See PIT-1 instructions ..... - 16

You must complete both lines 16 and 16a or the deduction will be denied.

16a. Unreimbursed and uncompensated medical care expenses ..... 16a

17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16 ..... = 17 175,605

Cannot be less than zero.

18. New Mexico tax on amount on line 17 or from PIT-B, line 14 ..... 18 2,086

18a. From Tax Rate Table = R. From PIT-B, line 14 = B. .... 18aB

19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions. .... + 19

20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. Include a copy of other state's return. See PIT-1 instructions ..... - 20

21. Business-related income tax credits applied, from Schedule PIT-CR, line A. Attach PIT-CR ..... - 21

22. NET NEW MEXICO INCOME TAX. Add lines 18 and 19, then subtract lines 20 and 21. Cannot be less than zero ..... = 22 2,086

**2023 PIT-1** (page 2)**NEW MEXICO PERSONAL INCOME TAX RETURN**

1

**YOUR SOCIAL SECURITY NUMBER**

\*\*\* - \*\* - [REDACTED]

**Do not** submit a **photocopy** of this form to the Department. Submit only original forms and keep a copy for your records. If submitting this return by mail, send to: New Mexico Taxation and Revenue Department, P.O. Box 25122, Santa Fe, New Mexico 87504-5122

|                                                                                                                                                                                                                               |     |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| 23. The amount on line 22 from page 1 .....                                                                                                                                                                                   | 23  | 2,086 |
| 24. Total claimed on rebate and credit schedule (PIT-RC, line 26). <b>Attach PIT-RC</b> .....                                                                                                                                 | 24  |       |
| 25. Working families tax credit. (You must complete lines 25, 25a, and 25b* or the deduction will be denied.) .....                                                                                                           | 25  |       |
| 25a. The amount of federal earned income credit (EIC) reported on your<br>2023 federal income tax return or calculated under NM Expansion                                                                                     | 25a |       |
| 25b. *NM Expansion Only: Check this box if you did not qualify for the EIC on your federal return .....                                                                                                                       | 25b |       |
| 26. Refundable business-related income tax credits from Schedule PIT-CR, line B. <b>Attach PIT-CR</b> .....                                                                                                                   | 26  |       |
| 27. New Mexico income tax withheld. <b>Attach annual statements of income and withholding</b> .....                                                                                                                           | 27  |       |
| 28. New Mexico income tax withheld from oil and gas proceeds. <b>Attach 1099-Misc or RPD-41285</b> .....                                                                                                                      | 28  |       |
| 29. New Mexico income tax withheld from or paid by a pass-through entity. <b>Attach 1099-Misc or RPD-41359</b> ...                                                                                                            | 29  |       |
| 30. 2023 estimated income tax payments. See PIT-1 instructions .....                                                                                                                                                          | 30  |       |
| 31. Other Payments .....                                                                                                                                                                                                      | 31  |       |
| <b>32. TOTAL PAYMENTS AND CREDITS.</b> Add lines 24 through 31 .....                                                                                                                                                          | 32  |       |
| <b>33. TAX DUE.</b> If line 22 is <b>greater than</b> line 32, enter the difference here .....                                                                                                                                | 33  | 2,086 |
| 34. Penalty on underpayment of estimated tax. See PIT-1 instructions .....                                                                                                                                                    | 34  | 37    |
| 35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on<br>underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box. <b>Attach RPD-41272</b> ..... | 35  | 4     |
| 36. Penalty. See PIT-1 instructions .....                                                                                                                                                                                     | 36  |       |
| 37. Interest. See PIT-1 instructions .....                                                                                                                                                                                    | 37  |       |
| <b>38. TAX, PENALTY, AND INTEREST DUE.</b> Add lines 33, 34, 36, and 37 .....                                                                                                                                                 | 38  | 2,123 |
| <b>39. OVERPAYMENT.</b> If line 23 is <b>less than</b> line 32, enter the difference here. ....                                                                                                                               | 39  |       |
| 40. Refund voluntary contributions (PIT-D, line 18). <b>Attach PIT-D</b> .....                                                                                                                                                | 40  |       |
| 41. Amount from line 39 you want <b>applied to your 2024 Estimated Tax</b> .....                                                                                                                                              | 41  |       |
| <b>42. AMOUNT TO BE REFUNDED TO YOU.</b> Line 39 minus lines 40 and 41 .....                                                                                                                                                  | 42  |       |

**REFUND EXPRESS !!** *Have it directly deposited! See instructions and complete all questions in this block.*

RE.1 Routing Number [REDACTED] RE.2 Account Number [REDACTED] RE.3 Account Type: Checking ☐ Savings ☐  
Re. 4: Will this refund go to or through an account outside of the United States? Important: If "yes," you can not use this refund method. See instructions. Yes ☐ No ☐

HSD. 1 ☐ Check this box if you would like to see if you and the members of your household qualify for medical insurance through the Human Services Department (HSD) or Health Insurance Exchange (NMHIE). Important: Checking this box gives the Taxation and Revenue Department permission to share information provided on the PIT-1 and PIT-S with HSD and NMHIE. See instructions for additional information.

I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

|                                                                       |       |                 |  |
|-----------------------------------------------------------------------|-------|-----------------|--|
| Your signature                                                        |       | Date            |  |
| Driver's License, State ID No. or enter "NONE" or "DECLINED"          | State | Expiration Date |  |
| [REDACTED]                                                            | FL    | 06/30/2021      |  |
| Spouse's signature                                                    |       | Date            |  |
| Spouse's Driver's License, State ID No. or enter "NONE" or "DECLINED" | State | Expiration Date |  |

(If filing jointly, BOTH must sign even if only one had income.)

Taxpayer's phone number 3053335399

Taxpayer's email address \_\_\_\_\_

**Paid preparer's use only:**

**LINDA M. SEDILLO GONZAL** 04/01/24  
Signature of preparer Date  
**CLIFTONLARSONALLEN LLP**  
P.1 Firm's name (or yours, if self-employed)  
P.2 NMBTIN 03-234530005  
P.3 Preparer's PTIN \*\*\*\*\*  
P.4 FEIN 41-0746749  
P.5 Preparer's phone number 505-842-8290

P.6 ☐ Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.

**2023 PIT-ADJ****NEW MEXICO SCHEDULE OF ADDITIONS,  
DEDUCTIONS, AND EXEMPTIONS**

1

We cannot accept statements instead of this schedule.

Print your name (first, middle, last)

EILEEN T. HIGGINS

YOUR SOCIAL SECURITY NUMBER

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**Taxpayers who are required to make certain additions or who are eligible to take certain deductions or exemptions from federal adjusted gross income to compute New Mexico taxable income must complete this schedule. Please refer to the instructions when completing this schedule.**

**NEW MEXICO ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**

|                                                                                                                                                                                                                                                               |    |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 1. Interest and dividends from federal tax-exempt bonds .....                                                                                                                                                                                                 | 1. | 20,286 |
| 2. Federal net operating loss carryover. See PIT-ADJ instructions .....                                                                                                                                                                                       | 2. |        |
| 3. Contributions refunded when closing a New Mexico-approved Section 529 college savings plan account and certain contributions rolled out of a New Mexico-approved Section 529 college savings plan account .....                                            | 3. |        |
| 4. Charitable deduction amount claimed on federal Schedule A, Line 12, for a donation of land to private non-profit or public conservation agencies, for conservation purposes, from which you were allowed the New Mexico Land Conservation Tax Credit ..... | 4. |        |
| 5. Amount of tax paid by a Pass-Through-Entity on distributed net income .....                                                                                                                                                                                | 5. |        |
| 6. <b>TOTAL ADDITIONS.</b> Add lines 1 through 5. <b>Also enter on Form PIT-1, line 11</b> .....                                                                                                                                                              | 6. | 20,286 |

**NEW MEXICO DEDUCTIONS AND EXEMPTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

|                                                                                                                                                                                                                                                                                                                                                                                                                       |     |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------|
| 7. New Mexico tax-exempt interest and dividends .....                                                                                                                                                                                                                                                                                                                                                                 | 7.  |        |
| 8. New Mexico net operating loss. See PIT-ADJ instructions. <b>Attach Form RPD-41369.</b> .....                                                                                                                                                                                                                                                                                                                       | 8.  |        |
| 9. Interest received on U.S. Government obligations .....                                                                                                                                                                                                                                                                                                                                                             | 9.  |        |
| 10. Taxable Railroad Retirement Act annuities and benefits, and taxable Railroad Unemployment Insurance Act sick pay. <b>Attach Forms RRB-1099 and RRB-1099-R.</b> .....                                                                                                                                                                                                                                              | 10. |        |
| 11. Income of a member of a New Mexico federally recognized Indian nation, tribe, or pueblo that was earned within the boundaries of the reservation or pueblo grant or within the boundaries of land defined as "Indian country" of which the individual is an enrolled member while domiciled within the boundaries of the reservation or pueblo grant or within the boundaries of land defined as "Indian country" | 11. |        |
| 11a. I am enrolled as a member of the New Mexico federally recognized Indian nation, tribe, or pueblo                                                                                                                                                                                                                                                                                                                 |     |        |
| 11a. ....                                                                                                                                                                                                                                                                                                                                                                                                             |     |        |
| 11b. My spouse is enrolled as a member of the New Mexico federally recognized Indian nation, tribe, or pueblo.                                                                                                                                                                                                                                                                                                        |     |        |
| 11b. ....                                                                                                                                                                                                                                                                                                                                                                                                             |     |        |
| 12. Income of persons age 100 years or older. If you or your spouse is age 100 or older, you <b>must</b> mark the boxes to claim your exemption. 12a. 100 or older <input type="checkbox"/> 12b. Spouse 100 or older <input type="checkbox"/>                                                                                                                                                                         | 12. |        |
| 13. Exemption for persons age 65 or older, or blind .....                                                                                                                                                                                                                                                                                                                                                             | 13. |        |
| 14. Exemption for New Mexico medical care savings account. See PIT-ADJ instructions .....                                                                                                                                                                                                                                                                                                                             | 14. |        |
| 15. Deduction for contributions to a New Mexico-approved Section 529 college savings plan .....                                                                                                                                                                                                                                                                                                                       | 15. |        |
| 16. Net capital gains deduction. See PIT-ADJ instructions .....                                                                                                                                                                                                                                                                                                                                                       | 16. | 46,942 |
| 17. Active duty pay for United States armed forces. See PIT-ADJ instructions .....                                                                                                                                                                                                                                                                                                                                    | 17. |        |
| 18. Medical care expense exemption for persons age 65 years or older .....                                                                                                                                                                                                                                                                                                                                            | 18. |        |
| 19. Deduction for organ donation-related expenses .....                                                                                                                                                                                                                                                                                                                                                               | 19. |        |
| 20. New Mexico National Guard member life insurance reimbursements tax exemption .....                                                                                                                                                                                                                                                                                                                                | 20. |        |
| 21. Taxable refunds, credits, or offsets of state and local income taxes from federal Form 1040, Schedule 1 .....                                                                                                                                                                                                                                                                                                     | 21. |        |
| 22. Non-resident U.S. Public Health Service members' active duty pay .....                                                                                                                                                                                                                                                                                                                                            | 22. |        |
| 23. Liquor license lessor deduction. <b>See PIT-ADJ Instructions</b> .....                                                                                                                                                                                                                                                                                                                                            | 23. |        |
| 24. Exemption for armed forces retirement pay. <b>See PIT-ADJ Instructions.</b> .....                                                                                                                                                                                                                                                                                                                                 | 24. |        |
| 25. Exemption for social security income. <b>See PIT-ADJ Instructions.</b> .....                                                                                                                                                                                                                                                                                                                                      | 25. |        |
| 26. Deduction for certain expenses related to a New Mexico licensed cannabis business .....                                                                                                                                                                                                                                                                                                                           | 26. |        |
| 27. <b>TOTAL DEDUCTIONS AND EXEMPTIONS.</b> Add lines 7 through 26. Enter here and on Form PIT-1, line 15 .....                                                                                                                                                                                                                                                                                                       | 27. | 46,942 |

2023 PIT-B  
NEW MEXICO ALLOCATION AND APPORTIONMENT  
OF INCOME SCHEDULE



1

Print your name (first, middle, last)  
EILEEN T. HIGGINS

YOUR SOCIAL SECURITY NUMBER  
\*\*\* - \*\* -

Taxpayers who allocate and apportion income from both inside and outside the State of New Mexico must complete this schedule. Please refer to the instructions when completing this schedule. Include the Schedule PIT-B with your personal income tax return, Form PIT-1.

For first-year and part-year resident taxpayers, enter the period of residency. A. From B. through  
If your spouse's residency period is different, enter the period of residency for your spouse. If additional periods of residency apply, write them in the space below this line. C. From D. through

If the taxpayer or spouse is a military servicemember's spouse qualifying for relief under the Military Spouse Residency Relief Act, is not a resident of New Mexico, and is allocating income from services performed in New Mexico to their state of residence, mark the appropriate box.  
Taxpayer E. ☐ Spouse F. ☐

NOTE: Resident taxpayers including persons physically present in New Mexico 185 days or more, must allocate all income and deductions on lines 1, 2, 3, and 7 in full to New Mexico.

SECTION 1: ALLOCATION OF NONBUSINESS INCOME

|                                                                                                                                                                                                  | Column 1<br>Total Federal Income | Column 2<br>New Mexico Income |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------|
| 1. Wages, salaries, tips, etc. If non-resident military personnel, see PIT-B instructions. 1a. If you used Form PIT-110 to calculate line 1, Column 2, mark this box 1a <input type="checkbox"/> | 1 75,743                         |                               |
| 2. Nonbusiness interest and dividends. Include difference from Schedule PIT-ADJ, line 1 minus line 6                                                                                             | 2 56,690                         |                               |
| 3. Pensions, annuities, social security, and lump-sum distributions                                                                                                                              | 3                                |                               |
| 4. Rents and royalties                                                                                                                                                                           | 4                                |                               |
| 5. Gains or losses from the sale or exchange of property                                                                                                                                         | 5 117,356                        | 64,509                        |
| 6. Income or losses from pass-through entities                                                                                                                                                   | 6 -13,392                        | -5,267                        |
| 7. All other income not included in lines 1 through 6 and line 8                                                                                                                                 | 7                                |                               |

SECTION 2: APPORTIONMENT OF BUSINESS AND FARM INCOME (For line 8. If none, go to line 9.)

8. Business and farm income. To determine the amount for Column 2, complete worksheet PIT-B, page 2. See the instructions 8

9. ADD lines 1 through 8 and enter the amount here 9 236,397 59,242

10. Federal adjustments to income. In Column 1, enter the figure from federal Schedule 1, line 22. For Column 2, see the PIT-B instructions 10

11. Total income. Line 9 minus line 10. Column 1 must be equal to or greater than Federal Adjusted Gross Income (Form PIT-1, line 9) If non-resident military personnel, see the PIT-B instructions. 11 236,397 59,242

12. DIVIDE the amount on line 11, Column 2 by the amount on line 11, Column 1, showing 4 decimal places. (Cannot be less than zero. If greater than 1, enter 100.0000.) 12 25.0604 %

13. Using the tax rate tables, find the tax applicable to PIT-1, line 17. If an amount for tax on lump-sum distributions is shown on PIT-1, line 19, add it to the tax and enter the result here 13 8,323

14. MULTIPLY line 12 by line 13. Enter the amount here and on PIT-1, line 18, and then in the box on PIT-1, line 18a, mark B to indicate the tax came from PIT-B 14 2,086

**2023 Calculation of Estimated Personal Income Tax Underpayment Penalty**

Print your name (first, middle, last)

**EILEEN T. HIGGINS**

Enter your social security number

\*\*\* - \*\* - [REDACTED]

**HOW TO USE THIS FORM**

Complete and submit RPD-41272 only if you are using an exception method to calculate the penalty on underpayment of estimated tax due. If you do not use an exception method, the Taxation and Revenue Department (TRD) calculates your liability using only the standard method and, if you have a liability, sends you an assessment for penalty due. Exception methods of calculating estimated tax penalties are described in Section 3.

When using an exception method, you **must complete the box** on PIT-1, page 2, line 35, and **attach** this form to your return. If you do not need to file RPD-41272, you may use it to calculate your penalty, but *do not* submit the form to the Department. For a complete explanation of calculating estimated personal income tax and how to make estimated personal income tax payments, see also Publication FYI-320, *PIT-ES: Personal Income Tax Estimated Payments*.

**Important:** No penalty is imposed if, in Section 2, the difference between line 4 in column 2 and the tax withheld and reported on your PIT-1 for the tax year is less than \$1,000. In this case, you do not owe a penalty. Do not file this form.

**Section 1: Mark the box below that applies to you.** Refer to Section 3 and the descriptions of exceptions on page 2 for more details.

1. I may use an exception method to calculate estimated tax due because (check one):

- ☐ I want to calculate estimated payments based on the actual dates on which all amounts of withholding tax were withheld for tax year 2023.
- ☒ My income varied during the year **and** I was not required to pay estimated personal income tax until after March 31, 2023 (**both** must be true).
- ☐ I am a farmer or rancher who expects to receive two-thirds of gross income for 2023 from ranching or farming, or I have received at least two-thirds of my gross income for the previous tax year from farming or ranching.

**Section 2: Calculate your required annual payment.**

Enter the amounts from the New Mexico personal income tax forms and schedules for the tax year shown at the top of the column. If you did not file a full, 12-month New Mexico PIT-1 return for tax year 2022, do not complete Column 1 (2022).

**NOTE:** If you are a first-year resident in 2023, you are not required to make estimated payments.

2. In column 1 enter the amount of Net New Mexico Income Tax from 2022 PIT-1, line 22. In column 2 enter the amount from your 2023 PIT-1.
3. In column 1, enter the sum of rebates and all credits reported on 2022 PIT-1, lines 24 and 25. In column 2, enter the sum from 2023 PIT-1, lines 24 and 25.
4. Subtract line 3 from line 2 and enter the difference. If the difference between the amount on this line in column 2 and the income tax withheld on 2023 PIT-1 is less than \$1,000, stop here. You do not owe a penalty. Do not file this form. See note under **HOW TO USE THIS FORM** at the top of this page.
5. Multiply column 2, line 4 by 0.90 (90%) and enter here.
6. Enter the amount of column 1, line 4. If you did not complete column 1 or if column 1, line 4 is a negative number, enter zero.
7. Enter the lesser of lines 5 and 6. This is your **required annual payment**.

|   | Column 1 (2022) | Column 2 (2023) |
|---|-----------------|-----------------|
| 2 | 27,597.         | 2,086.          |
| 3 |                 |                 |
| 4 | 27,597.         | 2,086.          |
| 5 |                 | 1,877.          |
| 6 |                 | 27,597.         |
| 7 |                 | 1,877.          |

**2023 Calculation of Estimated Personal Income Tax Underpayment Penalty****Section 3: Calculate the amount and due date of estimated tax payments and penalties for Section 4, lines 12 and 13.**

- 8. Line 12 for standard method.** If you were required to make estimated tax payments on or before March 31, multiply the required annual payment in line 7 by 0.25 (25%). Enter this amount in each column of line 12. If you want to calculate estimated installment payments based on the actual dates on which all amounts of withholding tax were withheld for the applicable year, go to instruction 11 to complete line 13.
- 9. Line 12 for income that varies during the year.** If you did not have income sufficient to require a payment until after March 31, read lines **9a, 9b, and 9c** to complete line 12. Then go to instruction 11 to complete line 13.
- 9a.** If you were required to make estimated tax payments **after March 31 but before June 1**, multiply the required annual payment, in line 7 by 0.50 (50%) and enter this amount on line 12, column **b**. Multiply the required annual payment in line 7 by 0.25 (25%) and enter that amount on line 12, columns **c** and **d**.
- 9b.** If you were required to make estimated tax payments **after May 31 but before September 1**, multiply the required annual payment in line 7 by 0.75 (75%) and enter that amount on line 12, column **c**. Multiply the required annual payment in line 7 by 0.25 (25%) and enter that amount on line 12, column **d**.
- 9c.** If you were required to make estimated tax payments **after August 31**, enter 100% of the required annual payment in line 7 on line 12, column **d**.
- 10. Line 12 for farmers or ranchers.** If you are a qualified farmer or rancher, enter 100% of the required annual payment on line 12, column **d** and go to instruction 11 to complete line 13. **NOTE:** If a qualified farmer or rancher files and pays the tax in full **on or before March 1** of the year following the tax year of the return, no penalty is due. In this case, complete Sections 1 through 4 of this form and enter zero on page 3, line 34.
- 11. Line 13 for total withholding tax and estimated tax paid.** Divide the tax withheld for the 2023 tax year by four. Add this amount to the estimated tax you paid for each quarter. In column **a**, include amounts carried forward from the prior year PIT-1 return. If you are computing your estimated tax due based on the actual dates when the withholding tax was withheld, add the amount of tax withheld during the quarter to any amount of estimated tax payments made for the quarter and any other tax withheld attributable to the quarter.

**Section 4: Calculate the underpayment.**

Complete lines 12 and 13 by following Section 3 instructions 8 to 11. Then continue with line 14. Complete lines 14 through 20 for each column before going on to the next column. Leave all shaded fields blank.

**Installment due dates.** For calendar year taxpayers, the due dates of the installments are entered for you. If you are a fiscal year filer, strike through the dates and enter the correct installment due dates. See **WHEN DO YOU NEED TO PAY ESTIMATED TAXES?** in the instructions.

12. Enter the required estimated payments for each column. See Section 3 instructions 8 through 10.
13. Enter the estimated tax paid and tax withheld. See Section 3 instruction 11.
14. Enter amount of overpayment, if any, from line 20 of the previous column.
15. Add lines 13 and 14, then enter the sum.
16. Enter sum of lines 18 and 19 from the previous column.
17. For column **a**, enter the amount from line 13. For columns **b, c, and d**, subtract line 16 from line 15. If the difference is zero or less, enter zero.
18. If the amount on line 17 is zero, subtract line 15 from line 16 and enter the amount. Otherwise, enter zero.
19. **Underpayment.** If line 12 is equal to or more than line 17, subtract line 17 from line 12, enter the amount, and go to line 14 of the next column. Otherwise, go to line 20.
20. **Overpayment.** If line 17 is more than line 12, subtract line 12 from line 17. Then go to line 14 of the next column.

| Installment Due Dates |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
|                       | <b>a</b><br>4/15/23 | <b>b</b><br>6/15/23 | <b>c</b><br>9/15/23 | <b>d</b><br>1/15/24 |
| 12                    | 0 .                 |                     |                     | 1,877 .             |
| 13                    | 0 .                 |                     |                     |                     |
| 14                    |                     | 0 .                 |                     |                     |
| 15                    |                     | 0 .                 |                     |                     |
| 16                    |                     | 0 .                 |                     |                     |
| 17                    | 0 .                 |                     | 0 .                 | 0 .                 |
| 18                    |                     | 0 .                 |                     |                     |
| 19                    | 0 .                 |                     |                     | 1,877 .             |
| 20                    | 0 .                 |                     |                     |                     |

**2023 Calculation of Estimated Personal Income Tax Underpayment Penalty**

- ☐ Mark this box if you want the Taxation and Revenue Department to calculate the penalty on underpayment of estimated personal income tax that you owe. If you mark this box, you do not need to complete Section 5 or 6. However, you must complete Sections 1 through 4 or the Department cannot calculate your penalty using an exception method to calculate estimated tax and you may be assessed a penalty based only on the standard method. If you want to calculate the penalty yourself, continue with Section 5, and 6 as necessary.

**Section 5: Calculate the penalty you owe on underpayment of estimated installment payments.** At the top of the column indicate the Quarter (1, 2, 3 or 4) in which an underpayment occurred from line 19, Section 4. If you have multiple late payments in one quarter, add extra columns for the quarter. For example, if you made two payments after the first quarter was due, use the first two columns a and b, and enter 1 next to "Quarter" at the top of each column. Calculate each late payment for a quarter in a separate column. For additional columns, use Section 6. When completing line 21 for subsequent columns in one quarter, subtract the previous payment for the quarter from the underpayment of estimated tax for the quarter (line 19, Section 4).

|                                                                                                                                                                                                                                      | ___ Quarter | ___ Quarter  | ___ Quarter | ___ Quarter |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|-------------|-------------|
|                                                                                                                                                                                                                                      | a           | b            | c           | d           |
| 21. Enter the underpayment of estimated tax for the quarter from line 19, Section 4. If more than one payment is made for a quarter, reduce this line by the payment made in the other column for that quarter.                      | 21          |              |             |             |
| 22. Enter the due date of the installment from the table in Section 4.                                                                                                                                                               | 22          |              |             |             |
| 23. Enter the date the underpayment on line 21 was paid or the 15th day of the fourth month after the close of the tax year, whichever is earlier. For details, see <b>HOW INSTALLMENT PAYMENTS ARE APPLIED</b> in the instructions. | 23          | SEE ATTACHED | WORKSHEET   |             |
| 24. Enter the number of days from the installment due date (line 22) to the date on line 23.                                                                                                                                         | 24          |              |             |             |
| 25. Number of days on line 24 after <b>4/15/2023</b> and before <b>7/1/2023</b> .                                                                                                                                                    | 25          |              |             |             |
| 26. Underpayment on line 21 X $\frac{\text{number of days on line 25}}{365}$ X <u>7</u> % =                                                                                                                                          | 26          |              |             |             |
| 27. Number of days on line 24 after <b>6/30/2023</b> and before <b>10/1/2023</b> .                                                                                                                                                   | 27          |              |             |             |
| 28. Underpayment on line 21 X $\frac{\text{number of days on line 27}}{365}$ X <u>7</u> % =                                                                                                                                          | 28          |              |             |             |
| 29. Number of days on line 24 after <b>9/30/2023</b> and before <b>1/1/2024</b> .                                                                                                                                                    | 29          |              |             |             |
| 30. Underpayment on line 21 X $\frac{\text{number of days on line 29}}{365}$ X <u>8</u> % =                                                                                                                                          | 30          |              |             |             |
| 31. Number of days on line 24 after <b>12/31/2023</b> and before <b>4/15/2024</b> .                                                                                                                                                  | 31          |              |             |             |
| 32. Underpayment on line 21 X $\frac{\text{number of days on line 31}}{366}$ X <u>8</u> % =                                                                                                                                          | 32          |              |             |             |
| 33. For each column, add lines 26, 28, 30, and 32 then enter the sum.                                                                                                                                                                | 33          |              |             |             |
| 34. Add columns <b>a</b> through <b>h</b> of line 33 in Sections 5 and 6, and enter the total. This is your <b>total penalty on underpayment of estimated income tax</b> .                                                           |             |              | 34          | 37.         |

**2023 Calculation of Estimated Personal Income Tax Underpayment Penalty**

**Section 6: Calculate the penalty you owe on underpayment of estimated installment payments.** Continued from Section 5. At the top of the column indicate the Quarter (1, 2, 3 or 4) in which an underpayment occurred from line 19, Section 4.

If you have multiple late payments in one quarter, add extra columns for the quarter. For example, if you made two payments after the first quarter was due, use the first two columns a and b, and enter 1 next to "Quarter" at the top of each column. Calculate each late payment for a quarter in a separate column. When completing line 21 for subsequent columns in one quarter, subtract the previous late payments for the quarter from the underpayment of estimated tax for the quarter (line 19, Section 4).

|                                                                                                                                                                                                                                      | ____ Quarter | ____ Quarter                  | ____ Quarter | ____ Quarter |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------|--------------|--------------|
|                                                                                                                                                                                                                                      | <b>e</b>     | <b>f</b>                      | <b>g</b>     | <b>h</b>     |
| 21. Enter the underpayment of estimated tax for the quarter from line 19, Section 4. If more than one payment is made for a quarter, reduce this line by the payment made in the other column for that quarter.                      | 21           |                               |              |              |
| 22. Enter the due date of the installment from the table in Section 4.                                                                                                                                                               | 22           |                               |              |              |
| 23. Enter the date the underpayment on line 21 was paid or the 15th day of the fourth month after the close of the tax year, whichever is earlier. For details, see <b>HOW INSTALLMENT PAYMENTS ARE APPLIED</b> in the instructions. | 23           | <b>SEE ATTACHED WORKSHEET</b> |              |              |
| 24. Enter the number of days from the installment due date (line 22) to the date on line 23.                                                                                                                                         | 24           |                               |              |              |
| 25. Number of days on line 24 after <b>4/15/2023</b> and before <b>7/1/2023</b> .                                                                                                                                                    | 25           |                               |              |              |
| 26. Underpayment on line 21 X $\frac{\text{number of days on line 25}}{365}$ X <u>7</u> % =                                                                                                                                          | 26           |                               |              |              |
| 27. Number of days on line 24 after <b>6/30/2023</b> and before <b>10/1/2023</b> .                                                                                                                                                   | 27           |                               |              |              |
| 28. Underpayment on line 21 X $\frac{\text{number of days on line 27}}{365}$ X <u>7</u> % =                                                                                                                                          | 28           |                               |              |              |
| 29. Number of days on line 24 after <b>9/30/2023</b> and before <b>1/1/2024</b> .                                                                                                                                                    | 29           |                               |              |              |
| 30. Underpayment on line 21 X $\frac{\text{number of days on line 29}}{365}$ X <u>8</u> % =                                                                                                                                          | 30           |                               |              |              |
| 31. Number of days on line 24 after <b>12/31/2023</b> and before <b>4/15/2024</b> .                                                                                                                                                  | 31           |                               |              |              |
| 32. Underpayment on line 21 X $\frac{\text{number of days on line 31}}{366}$ X <u>8</u> % =                                                                                                                                          | 32           |                               |              |              |
| 33. For each column, add lines 26, 28, 30, and 32 then enter the sum.                                                                                                                                                                | 33           |                               |              |              |

Add columns **a** through **h** of line 33 in Sections 5 and 6, and enter the total on PIT-1, line 34. This is your **total penalty on underpayment of estimated income tax**.



EILEEN T. HIGGINS

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| LATE INTEREST/PENALTY                |  | STATEMENT 1 |
|--------------------------------------|--|-------------|
| DESCRIPTION                          |  | AMOUNT      |
| BALANCE DUE BEFORE RPD-41272 PENALTY |  | 2,086.00    |
| RPD-41272 PENALTY                    |  | 73.00       |
| TOTAL BALANCE DUE                    |  | 2,159.00    |