

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/08/2024

General Information

Name: Anita Lynne Kane

PID 265473

AGENCY INFORMATION

Organization	Suborganization	Title
Loxahatchee Groves, Town of	Mayor & Town Council	Mayor

Net Worth

My Net Worth as of December 31, 2023 was \$ 1,870,792.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 55,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Principal Residence	\$ 1,200,000.00
Mom's House	\$ 280,000.00
Timeshare	\$ 10,000.00
Investment Products & Bank	\$ 313,759.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Agfirst	P.O. Box 1499, Columbia, SC 29202	\$ 91,000.00
BMO Bank	777 S Flagler Drive 140e, West Palm Beach, FL 33401	\$ 25,000.00
Lakeview Flagstar Bank	5151 Corporate Drive, Troy, MI 48098-2639	\$ 110,137.00
Truist - Heloc	P.O. Box 580048, Charlotte, NC 28258-0048	\$ 25,851.00
Capital One Credit Cards	P.O. Box 30285, Salt Lake City, UT 84130-0285	\$ 9,000.00
Santander USA	3000 Kellway Drive, Suite 120, Carrollton, TX 75006	\$ 17,169.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2023 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

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

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

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

Name of Business Entity	#1 Education Place
Address of Business Entity	12794 Forest Hill Blvd Suite 23
Principal Business Activity	Education
Postion Held with Entity	President and Treasurer
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	50% owner of business

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.

CPA/Attorney Signature Only

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, **Hope Barron** prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Hope Barron

Digitally signed: 05/08/2024

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.

Anita Lynne Kane

Digitally signed: 05/08/2024

Filed with COE: 05/08/2024

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

Your first name and middle initial
ANITA KANE

Last name

Your social security number
-**-*

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.
13720 NORTH ROAD

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
LOXAHATCHEE GROVES, FL 33470

Foreign country name Foreign province/state/county Foreign postal code

☐ You ☐ Spouse

Filing Status ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

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

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

Dependents (see instructions):

If more than four dependents, see instructions and check here. ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents
				☐ ☐
				☐ ☐
				☐ ☐
				☐ ☐

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.

Attach Sch. B if required.

1 a	Total amount from Form(s) W-2, box 1 (see instructions).	1a	70,954.
b	Household employee wages not reported on Form(s) W-2.	1b	
c	Tip income not reported on line 1a (see instructions).	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions).	1d	
e	Taxable dependent care benefits from Form 2441, line 26.	1e	
f	Employer-provided adoption benefits from Form 8839, line 29.	1f	
g	Wages from Form 8919, line 6.	1g	
h	Other earned income (see instructions).	1h	
i	Nontaxable combat pay election (see instructions).	1i	
z	Add lines 1a through 1h.	1z	70,954.
2 a	Tax-exempt interest	2a	
b	Taxable interest.	2b	1,011.
3 a	Qualified dividends	3a	
b	Ordinary dividends	3b	
4 a	IRA distributions.	4a	
b	Taxable amount.	4b	
5 a	Pensions and annuities	5a	
b	Taxable amount.	5b	
6 a	Social security benefits	6a	
b	Taxable amount.	6b	
c	If you elect to use the lump-sum election method, check here (see instructions).		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10.	8	28,289.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income .	9	100,254.
10	Adjustments to income from Schedule 1, line 26.	10	10,447.
11	Subtract line 10 from line 9. This is your adjusted gross income .	11	89,807.
12	Standard deduction or itemized deductions (from Schedule A).	12	13,850.
13	Qualified business income deduction from Form 8995 or Form 8995-A.	13	5,667.
14	Add lines 12 and 13.	14	19,517.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income .	15	70,290.

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.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	10,768.
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	10,768.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	10,768.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	10,768.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	18,842.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	18,842.
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	18,842.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	8,074.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, enter the amount here	35a	8,074.
b	Routing number		
c	Account type: ☐ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Direct deposit?
See instructions.

Amount You Owe

37	Subtract line 33 from line 34. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name
HOPE BARRON

Phone no.
(561) 795-4448

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 TEACHER	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. (561) 753-6563	Email address		

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

Paid Preparer Use Only

Preparer's name HOPE BARRON	Preparer's signature HOPE BARRON	Date	PTIN P00118441	Check if: ☐ Self-employed
Firm's name BARRON & KOGAN CPAS PA	Phone no. (561) 795-4448			
Firm's address 12798 W FOREST HILL BLVD, STE 204 WELLINGTON, FL 33414	Firm's EIN 45-0488867			

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

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

ANITA KANE

Your social security number

-**-*

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	4,468.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	47,662.
6	Farm income or (loss). Attach Schedule F	6	-23,841.
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	28,289.

Part II Adjustments to Income			
11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	10,447.
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	10,447.

Schedule 1 (Form 1040) 2023

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

ANITA KANE

Your social security number

-**-*

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

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.

- 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:

NUMBER 1 EDUCATION PLACE, INC.
TRUIST BANK

Amount

1.

1,010.

1

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

2 1,011.

3

4 1,011.

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

Amount

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

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.

- 5 List name of payer:

DO NOT MAIL

5

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

6 0.

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 instructions.

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

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.....
- If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.....
- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
- 8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.....

Yes No

X

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor ANITA KANE		Social security number (SSN) ***-**-****
A Principal business or profession, including product or service (see instructions) PET SITTING		B Enter code from instructions 812910
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ Yes ☐ No		
H If you started or acquired this business during 2023, check here		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No		
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	7,632.
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	7,632.
4 Cost of goods sold (from line 42).	4	
5 Gross profit. Subtract line 4 from line 3.	5	7,632.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Gross income. Add lines 5 and 6.	7	7,632.

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

8 Advertising.	8	18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions).	9	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions).	11	a Vehicles, machinery, and equipment	20a	
12 Depletion.	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	21 Repairs and maintenance.	21	
14 Employee benefit programs (other than on line 19).	14	22 Supplies (not included in Part III).	22	25.
15 Insurance (other than health).	15	23 Taxes and licenses.	23	
16 Interest (see instr.):		24 Travel and meals:		
a Mortgage (paid to banks, etc.).	16a	a Travel.	24a	
b Other.	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services.	17	25 Utilities.	25	
		26 Wages (less employment credits).	26	
		27a Other expenses (from line 48).	27a	3,139.
		b Energy efficient commercial buildings deduction (attach Form 7205).	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b.	28			3,164.
29 Tentative profit or (loss). Subtract line 28 from line 7.	29			4,468.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			4,468.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

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

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

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

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

STANDARD MILEAGE 4,793 MILES	3,139.

48 Total other expenses. Enter here and on line 27a.	48 3,139.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

ANITA KANE

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **13**

Your social security number

-**-*

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No
- B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A 323 WHITEHEAD STREET, KEY WEST, FL 33040

B

C

1 b Type of Property
(from list below)

A 3

B

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A 7

B

C

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe) _____

Income:

3 Rents received

3

1,650.

4 Royalties received

4

Expenses:

5 Advertising

5

6 Auto and travel (see instructions)

6

7 Cleaning and maintenance

7

8 Commissions

8

9 Insurance

9

10 Legal and other professional fees

10

11 Management fees

11

12 Mortgage interest paid to banks, etc. (see instructions)

12

13 Other interest

13

14 Repairs

14

15 Supplies

15

16 Taxes

16

58.

17 Utilities

17

18 Depreciation expense or depletion

18

19 Other (list) SEE STM 2

19

1,637.

20 Total expenses. Add lines 5 through 19

20

1,695.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**

21

-45.

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)

22

45.

23 a Total of all amounts reported on line 3 for all rental properties

23 a

1,650.

b Total of all amounts reported on line 4 for all royalty properties

23 b

c Total of all amounts reported on line 12 for all properties

23 c

d Total of all amounts reported on line 18 for all properties

23 d

e Total of all amounts reported on line 20 for all properties

23 e

1,695.

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses

24

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25

45.)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.

26

-45.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

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

Your social security number

ANITA KANE

-**-*

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	NUMBER 1 EDUCATION PLACE, INC.	S		65-1133846	X	
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

(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				47,707.
B				
C				
D				
29 a Totals.....				47,707.
b Totals.....				
30 Add columns (h) and (k) of line 29a.....			30	47,707.
31 Add columns (g), (i), and (j) of line 29b.....			31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.....			32	47,707.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

(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			
B			
34 a 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

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	47,662.
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	

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 14

ANITA KANE

Social security number (SSN)

-**-*

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

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

TREES, COWS, HORSES AND PIGS

112510

☒ Cash ☐ Accrual

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

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

G If 'Yes,' did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income — Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a ...	1b		
c	Subtract line 1b from line 1a	1c		
2	Sales of livestock, produce, grains, and other products you raised	2		
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		
3b	Taxable amount	3b		
4a	Agricultural program payments (see instructions)	4a		
4b	Taxable amount	4b		
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
b	CCC loans forfeited	5b		
5c	Taxable amount	5c		
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	6a		
6b	Taxable amount	6b		
c	If election to defer to 2024 is attached, check here ... ☐	6d	Amount deferred from 2022 ...	
7	Custom hire (machine work) income	7		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		4,800.
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6c, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions.	9		4,800.

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

10	Car and truck expenses (see instructions). Also attach Form 4562.	10			23	
11	Chemicals	11			24	
12	Conservation expenses (see instructions)	12			a	Vehicles, machinery, equipment.
13	Custom hire (machine work)	13			b	Other (land, animals, etc.)
14	Depreciation and section 179 expense (see instructions)	14	26,269.		25	Repairs and maintenance
15	Employee benefit programs other than on line 23	15			26	Seeds and plants
16	Feed	16	891.		27	Storage and warehousing
17	Fertilizers and lime	17			28	Supplies
18	Freight and trucking	18			29	Taxes
19	Gasoline, fuel, and oil	19			30	Utilities
20	Insurance (other than health) ...	20			31	Veterinary, breeding, and medicine ...
21	Interest (see instructions):				32	Other expenses (specify):
a	Mortgage (paid to banks, etc.) ...	21a			a	FARRIER
b	Other	21b			b	HAY
22	Labor hired (less employment credits) ...	22			c	VET
					d	
					e	
					f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				412.
34	Net farm profit or (loss). Subtract line 33 from line 9.	34				420.
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					649.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☒ All investment is at risk. b ☐ Some investment is not at risk.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

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

ANITA KANE

Social security number of person
with self-employment income

-**-*

Part I Self-Employment Tax

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

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

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

- | | | |
|---|-----------|----------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | -23,841. |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ | 1b | |

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

- | | | |
|---|----------|----------|
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order. | 2 | 4,468. |
| 3 Combine lines 1a, 1b, and 2 | 3 | -19,373. |

- | | | |
|--|-----------|----------|
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4a | -19,373. |
|--|-----------|----------|

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- | | | |
|---|-----------|----------|
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax.
Exception: If less than \$400 and you had church employee income , enter -0- and continue | 4c | -19,373. |

- | | | |
|---|-----------|--|
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
|---|-----------|--|

- | | | |
|---|-----------|----|
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b | 0. |
|---|-----------|----|

- | | | |
|------------------------------|----------|----|
| 6 Add lines 4c and 5b | 6 | 0. |
|------------------------------|----------|----|

- | | | |
|---|----------|----------|
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax from 2013 | 7 | 160,200. |
|---|----------|----------|

- | | | |
|--|-----------|---------|
| 8a Total social security wages and tips (total of boxes 3 and 5 on each (s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 | 8a | 70,954. |
|--|-----------|---------|

- | | | |
|---|-----------|--|
| b Unreported tips subject to social security tax from Form 4137, line 10 | 8b | |
|---|-----------|--|

- | | | |
|---|-----------|--|
| c Wages subject to social security tax from Form 8919, line 10 | 8c | |
|---|-----------|--|

- | | | |
|-----------------------------------|-----------|---------|
| d Add lines 8a, 8b, and 8c | 8d | 70,954. |
|-----------------------------------|-----------|---------|

- | | | |
|---|----------|---------|
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 89,246. |
|---|----------|---------|

- | | | |
|--|-----------|----|
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 0. |
|--|-----------|----|

- | | | |
|---|-----------|----|
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 0. |
|---|-----------|----|

- | | | |
|---|-----------|----|
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3 | 12 | 0. |
|---|-----------|----|

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

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

Schedule SE (Form 1040) 2023

Form 4562

Department of the Treasury
Internal Revenue ServiceDepreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment
Sequence No. 179

Name(s) shown on return

ANITA KANE

Identifying number

-**-*

Business or activity to which this form relates

SCHEDULE F / FORM 4835 - TREES, COWS, HORSES AND PIGS

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

17	MACRS deductions for assets placed in service during tax year beginning before 2023	17	21,499.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	4,770.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	26,269.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

06/22/23

Form 4562 (2023)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	
26 Property used more than 50% in a qualified business use:								
2015 FORD F2	1/26/18	100.0	47,698.	47,698.	5.0	S/L HY	4,770.	
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	4,770.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles).						
31 Total commuting miles driven during the year.						
32 Total other personal (noncommuting) miles driven.						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder ANITA KANE	Identifying number ***-**-****
A Name of S corporation NUMBER 1 EDUCATION PLACE, INC.	B Employer identification number 65-1133846

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1 Stock basis at the beginning of the corporation's tax year.....	1	36,521.
2 Basis from any capital contributions made or additional stock acquired during the tax year.....	2	
3a Ordinary business income (enter losses in Part III).....	3a	47,707.
b Net rental real estate income (enter losses in Part III).....	3b	
c Other net rental income (enter losses in Part III).....	3c	
d Interest income.....	3d	1.
e Ordinary dividends.....	3e	
f Royalties.....	3f	
g Net capital gains (enter losses in Part III).....	3g	
h Net section 1231 gain (enter losses in Part III).....	3h	
i Other income (enter losses in Part III).....	3i	
j Excess depletion adjustment.....	3j	
k Tax-exempt income.....	3k	
l Recapture of business credits.....	3l	
m Other items that increase stock basis.....	3m	
4 Add lines 3a through 3m.....	4	47,708.
5 Stock basis before distributions. Add lines 1, 2, and 4.....	5	84,229.
6 Distributions (excluding dividend distributions)..... Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	45,109.
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.....	7	39,120.
8a Nondeductible expenses.....	8a	2,541.
b Depletion for oil and gas.....	8b	
c Business credits (sections 50(c)(1) and (5)).....	8c	
9 Add lines 8a through 8c.....	9	2,541.
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.....	10	36,579.
11 Allowable loss and deduction items. Enter the amount from line 47, column (c).....	11	
12 Debt basis restoration (see net increase in instructions for line 23).....	12	
13 Other items that decrease stock basis.....	13	
14 Add lines 11, 12, and 13.....	14	0.
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.....	15	36,579.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.....				0.
17 Additional loans (see instructions).....				
18 Loan balance before repayment. Add lines 16 and 17...				0.
19 Principal portion of debt repayment (this line doesn't include interest).....				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18....				0.

Part II Shareholder Debt Basis (continued) NUMBER 1 EDUCATION PLACE, INC.**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

Self-Employed Health Insurance Deduction**Attach to Form 1040, 1040-SR, or 1040-NR.**
Go to www.irs.gov/Form7206 for instructions and the latest information.**2023**Attachment
Sequence No. **206**

Your taxpayer identification number

-**-*

ANITA KANE**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1 Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But don't include the following. See instructions. • Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2).	1	10,447.
2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b). (a) Total payments made for that person during the year. (b) The amount shown below. Use the person's age at the end of the tax year. \$480 — if that person is age 40 or younger \$890 — if age 41 to 50 \$1,790 — if age 51 to 60 \$4,770 — if age 61 to 70 \$5,960 — if age 71 or older Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts.	2	
3 Add lines 1 and 2.	3	10,447.
4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11.	4	
5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules.	5	
6 Divide line 4 by line 5.	6	
7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6.	7	
8 Subtract line 7 from line 4.	8	
9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established.	9	
10 Subtract line 9 from line 8.	10	
11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established.	11	70,954.
12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above.	12	
13 Subtract line 12 from line 10 or 11, whichever applies.	13	70,954.
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040).	14	10,447.

* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

**Qualified Business Income Deduction
Simplified Computation****2023**Attachment
Sequence No. **55****Attach to your tax return.****Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

ANITA KANE

Your taxpayer identification number

-**-*

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ANITA KANE	***-**-****	4,468.
ii	TREES, COWS, HORSES AND PIGS	***-**-****	-23,841.
iii	NUMBER 1 EDUCATION PLACE, INC.	65-1133846	47,707.
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	28,334.	
3	Qualified business net (loss) carryforward from the prior year.	3	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	28,334.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5		5,667.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10		5,667.
11	Taxable income before qualified business income deduction (see instructions).	11	75,957.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	75,957.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		15,191.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15		5,667.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8995** (2023)

2023

FEDERAL STATEMENTS

PAGE 1

ANITA KANE

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
NO. 1 EDUCATION PLACE, INC	70,954.	18,842.	4,399.	1,029.		
GRAND TOTAL	<u>70,954.</u>	<u>18,842.</u>	<u>4,399.</u>	<u>1,029.</u>	<u>0.</u>	<u>0.</u>

STATEMENT 2
SCHEDULE E, LINE 19 - 323 WHITEHEAD STREET
OTHER RENTAL AND ROYALTY EXPENSES

CREDIT CARD FEES.....	\$	17.
HOUSEKEEPING FEE.....		148.
MAINTENANCE FEES.....		1,072.
MANAGEMENT FEES.....		400.
TOTAL	\$	<u>1,637.</u>

DO NOT MAIL

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

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

OMB No. 1545-0074

Submission Identification Number (SID) ► [REDACTED]

Taxpayer's name

ANITA KANE

Spouse's name

Social security number

-**-*

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	89,807.
2	Total tax	2	10,768.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,842.
4	Amount you want refunded to you	4	8,074.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize BARRON & KOGAN CPAS PA to enter or generate my PIN [REDACTED] as my

ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____ as my

ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.[REDACTED]
Don't enter all zeros

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

ERO's signature ► **HOPE BARRON**

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2021)

[REDACTED] 01/22/21

Copy B -- To Be Filed With Employee's FEDERAL Tax Return.
Employee's soc. sec. no. XXX-XX-
Wages, tips, other comp. 70954.00
Federal income tax withheld 18842.46
Social security wages 70954.00
Social security tax withheld 4399.15
Medicare wages and tips 70954.00
Medicare tax withheld 1028.83
Employer ID number (EIN) 65-1133846
Employer's name, address and ZIP code: Number 1 Education Place Inc, 12794 Forest Hill Blvd, Suite 23, Wellington FL 33414
Control number WA-95626929
Employee's name, address, and ZIP code: Anita Kane, 13720 North Road, Loxahatchee, FL 33470
Social security tips, Allocated tips, Dependent care benefits, Nonqualified plans, Statutory employee, Other, Retirement plan, Third-party sick pay, State Employer's state ID number, State wages, tips, etc., State income tax, Local wages, tips, etc., Local income tax, Locality name.
Form W-2 Wage and Tax Statement 2023 Dept. of the Treasury -- IRS

Copy 2 -- To Be Filed With Employee's State, City, or Local Income Tax Return.
Employee's soc. sec. no. XXX-XX-
Wages, tips, other comp. 70954.00
Federal income tax withheld 18842.46
Social security wages 70954.00
Social security tax withheld 4399.15
Medicare wages and tips 70954.00
Medicare tax withheld 1028.83
Employer ID number (EIN) 65-1133846
Employer's name, address and ZIP code: Number 1 Education Place Inc, 12794 Forest Hill Blvd, Suite 23, Wellington FL 33414
Control number WA-95626929
Employee's name, address, and ZIP code: Anita Kane, 13720 North Road, Loxahatchee, FL 33470
Social security tips, Allocated tips, Dependent care benefits, Nonqualified plans, Statutory employee, Other, Retirement plan, Third-party sick pay, State Employer's state ID number, State wages, tips, etc., State income tax, Local wages, tips, etc., Local income tax, Locality name.
Form W-2 Wage and Tax Statement 2023 Dept. of the Treasury -- IRS

Copy C -- For EMPLOYEE'S RECORDS
Employee's soc. sec. no. XXX-XX-
Wages, tips, other comp. 70954.00
Federal income tax withheld 18842.46
Social security wages 70954.00
Social security tax withheld 4399.15
Medicare wages and tips 70954.00
Medicare tax withheld 1028.83
Employer ID number (EIN) 65-1133846
Employer's name, address and ZIP code: Number 1 Education Place Inc, 12794 Forest Hill Blvd, Suite 23, Wellington FL 33414
Control number WA-95626929
Employee's name, address, and ZIP code: Anita Kane, 13720 North Road, Loxahatchee, FL 33470
Social security tips, Allocated tips, Dependent care benefits, Nonqualified plans, Statutory employee, Other, Retirement plan, Third-party sick pay, State Employer's state ID number, State wages, tips, etc., State income tax, Local wages, tips, etc., Local income tax, Locality name.
Form W-2 Wage and Tax Statement 2023 Dept. of the Treasury -- IRS

Copy 2 -- To Be Filed With Employee's State, City, or Local Income Tax Return.
Employee's soc. sec. no. XXX-XX-
Wages, tips, other comp. 70954.00
Federal income tax withheld 18842.46
Social security wages 70954.00
Social security tax withheld 4399.15
Medicare wages and tips 70954.00
Medicare tax withheld 1028.83
Employer ID number (EIN) 65-1133846
Employer's name, address and ZIP code: Number 1 Education Place Inc, 12794 Forest Hill Blvd, Suite 23, Wellington FL 33414
Control number WA-95626929
Employee's name, address, and ZIP code: Anita Kane, 13720 North Road, Loxahatchee, FL 33470
Social security tips, Allocated tips, Dependent care benefits, Nonqualified plans, Statutory employee, Other, Retirement plan, Third-party sick pay, State Employer's state ID number, State wages, tips, etc., State income tax, Local wages, tips, etc., Local income tax, Locality name.
Form W-2 Wage and Tax Statement 2023 Dept. of the Treasury -- IRS

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

FROM:
Number 1 Education Place Inc
12794 Forest Hill Blvd
Suite 23
Wellington FL 33414

Anita Kane,
13720 North Road
Loxahatchee, FL 33470

Important Tax Document Enclosed First-Class Mail

Notice to Employee

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

Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit www.irs.gov/EITC. See also Pub. 596. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

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

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

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

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

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$6,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

Instructions for Employee (See also Notice to Employee on the back of Copy B.)

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

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

Box 3. You may be required to report this amount on Form 995B. See the Form 1040 instructions to determine if you are required to complete Form 995B.

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

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

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

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

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

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

(See also Instructions for Employee on the back of Copy C.)

Instructions for Employee

(continued from back of Copy B)

Box 12 (continued)

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

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

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

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

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

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

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

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

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

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

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

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

L—Substantiated employee business expense reimbursements (nontaxable).

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

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

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

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

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

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

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

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

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

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

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

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

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

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

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

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

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

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

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

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation. **Note:** Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

(See also Notice to Employee on back of Copy B.)