

General Information

Name: Mr Jay Purut

PID 301541

AGENCY INFORMATION

Organization	Suborganization	Title
Destin	Local Planning Agency	Local Planning Agency member

Net WorthMy Net Worth as of December 31, 2023 was \$ 500,000.00.**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 \$ 3,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
HOUSE	\$ 600,000.00
LOT	\$ 15,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
CREDIT CARD AND HELOC	DESTIN, FLA.	\$ 110,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Jay Purut

Digitally signed: **05/29/2024**

Filed with COE: **05/29/2024**



2023 Federal Tax Return Filing
Instructions
FOR THE YEAR ENDING
December 31, 2023

Prepared for	JAY PURUT																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$80226</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$80226</td></tr><tr><td>Total Deductions.....</td><td>\$15700</td></tr><tr><td>Total Taxable Income.....</td><td>\$64526</td></tr><tr><td>Total Tax.....</td><td>\$9503</td></tr><tr><td>Total Payments.....</td><td>\$6490</td></tr><tr><td>Refund Amount.....</td><td>\$0</td></tr><tr><td>Amount You Owe.....</td><td>\$3118</td></tr></table>	Gross Income.....	\$80226	Adjusted Gross Income.....	\$80226	Total Deductions.....	\$15700	Total Taxable Income.....	\$64526	Total Tax.....	\$9503	Total Payments.....	\$6490	Refund Amount.....	\$0	Amount You Owe.....	\$3118
Gross Income.....	\$80226																
Adjusted Gross Income.....	\$80226																
Total Deductions.....	\$15700																
Total Taxable Income.....	\$64526																
Total Tax.....	\$9503																
Total Payments.....	\$6490																
Refund Amount.....	\$0																
Amount You Owe.....	\$3118																
Make check payable to																	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

If you have a balance due being paid by check or are paper filing the return, mail it to the address indicated.
Keep a copy of your return and supporting documents for your records.

Keep a copy of your return and supporting documents for your records.

INTERNAL REVENUE SERVICE
P O Box 1214
Charlotte, NC 28201-1214

Fold here for #10 envelope

INTERNAL REVENUE SERVICE
P O Box 1214
Charlotte, NC 28201-1214

Fold here for 6x9 envelope

Fold here for #10 envelope

2023 TWO YEAR COMPARISON

JAY PURUT

Keep for Your Records

	2023	2022	Difference
Filing status	Single	Single	
INCOME:			
Wages, salaries, tips, etc.	63,724	71,891	-8,167
Interest income	1		1
Ordinary dividend income	17	132	-115
IRA distributions and pension income			
Taxable social security income	16,484	14,585	1,899
Capital gain or (loss) (Schedule D)			
Schedule 1 - Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	80,226	86,608	-6,382
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reservists, performing artists, etc			
Health savings account deduction			
Moving expenses			
Deductible part of self-employment tax			
Self-employed SEP, SIMPLE and qualified plans deduction ...			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments			
Total adjustments			
ADJUSTED GROSS INCOME:	80,226	86,608	-6,382
DEDUCTIONS:			
Standard deduction or Itemized deductions	15,700	14,700	1,000
Charitable contributions if taking standard deduction	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	6,657		6,657
Interest paid	7,216		7,216
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
TAXABLE INCOME:	64,526	71,908	-7,382

2023 TWO YEAR COMPARISON

JAY PURUT

Keep for Your Records

	2023	2022	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax	9,503	11,428	-1,925
Tax calculation method	QDCGTW	QDCGTW	
Schedule 2 – Taxes			
Alternative minimum tax			
Excess advance premium tax credit repayment			
Total taxes	9,503	11,428	-1,925
Tax rate	22%	22%	
CREDITS:			
Child and other dependents tax credit			
Schedule 3 – Non-Refundable Credits			
Foreign tax credit		3	-3
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits		3	-3
OTHER TAXES:			
Schedule 2 – Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
TOTAL TAXES:	9,503	11,425	-1,922
PAYMENTS:			
Federal income tax withheld	6,490	8,260	-1,770
Estimated payments made			
Earned income credit			
Refundable child tax credit or additional child tax credit			
American opportunity credit			
Schedule 3 – Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments	6,490	8,260	-1,770
AMOUNT DUE / REFUND:			
Amount overpaid			
Overpayment applied to next year			
Refund			
Amount due	3,118	3,165	-47
Penalty	105		105

Tax Calculation Methods:

Sch D = Sch D tax worksheet

Sch J = Inc Aver for Farmer/Fisherman

FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

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

Your first name and middle initial JAY		Last name % Jay Purut PURUT		Your social security number [REDACTED]	
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. 148 Kel Wen Cir				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Destin				State FL	
				ZIP code 32541-3711	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☐ Spouse					

Filing Status ☒ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien
Age/Blindness ☒ You: Were born before January 2, 1959 ☐ Are blind
☐ Spouse: Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):		(2) Social security no.	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
(1) First name	Last name			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 Schedule B if required.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	63,724
	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	63,724
	2a Tax-exempt interest.	2a	
	3a Qualified dividends.	3a	13
4a IRA distributions.	4a		
5a Pensions and annuities	5a		
6a Social security benefits.	6a	19,393	
b Taxable interest.		2b	1
b Ordinary dividends.		3b	17
b Taxable amount.		4b	
b Taxable amount.		5b	
b Taxable amount.		6b	16,484
c If you elect to use the lump-sum election method, check here (see instructions) .. ☐			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040-SR** (2023)

	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															
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	80,226														
	10	Adjustments to income from Schedule 1, line 26	10															
Standard Deduction See Standard Deduction Chart on the last page of this form.	11	Subtract line 10 from line 9. This is your adjusted gross income	11	80,226														
	12	Standard deduction or itemized deductions (from Schedule A)	12	15,700														
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13															
	14	Add lines 12 and 13	14	15,700														
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	64,526														
Tax and Credits	16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐	16	9,503														
	17	Amount from Schedule 2, line 3	17															
	18	Add lines 16 and 17	18	9,503														
	19	Child tax credit or credit for other dependents from Schedule 8812	19															
	20	Amount from Schedule 3, line 8	20															
	21	Add lines 19 and 20	21															
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,503														
	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	9,503														
Payments	25	Federal income tax withheld from:																
		<table border="1"> <tr> <td>a</td> <td>Form(s) W-2</td> <td>25a</td> <td>6,490</td> </tr> <tr> <td>b</td> <td>Form(s) 1099</td> <td>25b</td> <td></td> </tr> <tr> <td>c</td> <td>Other forms (see instructions)</td> <td>25c</td> <td></td> </tr> <tr> <td>d</td> <td>Add lines 25a through 25c</td> <td>25d</td> <td>6,490</td> </tr> </table>	a	Form(s) W-2	25a	6,490	b	Form(s) 1099	25b		c	Other forms (see instructions)	25c		d	Add lines 25a through 25c	25d	6,490
a	Form(s) W-2	25a	6,490															
b	Form(s) 1099	25b																
c	Other forms (see instructions)	25c																
d	Add lines 25a through 25c	25d	6,490															
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return	26															
	27	Earned income credit (EIC)	27															
	28	Additional child tax credit from Schedule 8812	28															
	29	American opportunity credit from Form 8863, line 8	29															
	30	Reserved for future use	30															
	31	Amount from Schedule 3, line 15	31															
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32															
	33	Add lines 25d, 26, and 32. These are your total payments	33	6,490														

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2023)

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐	35a	
	b	Routing number XXXXXXXXXXXXXXXXXXXX	c Type: ☐ Checking ☐ Savings	
	d	Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	3,118
	38	Estimated tax penalty (see instructions)	38	105

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	HRB TAX GROUP INC	Phone no.	337-855-7003	Personal identification number (PIN)	87462

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. 8504616166 Email address jay.purut@gmail.com			

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Diana Beches		04-17-2024	P01803108	☐ Self-employed
	Firm's name	HRB TAX GROUP INC			Phone no. 337-855-7003
	Firm's address	390 SAM HOUSTON JONES PKWY LAKE CHARLES LA 70611			Firm's EIN 431871840

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2023)

Standard Deduction Chart*

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

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

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

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

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2023)

****DO NOT FILE****
Underpayment of Estimated Tax by
Individuals, Estates, and TrustsAttach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form2210 for instructions and the latest information.

Name(s) shown on tax return

JAY PURUT

Identifying number

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		
No	No	You must figure your penalty.
No	Yes	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 file only page 1 of Form 2210 .
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 don't file Form 2210 .		

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	9,503
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Other payments and refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	9,503
5	Multiply line 4 by 90% (0.90)	5	8,553
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	6,490
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	3,013
8	Maximum required annual payment based on prior year's tax (see instructions)	8	11,425
9	Required annual payment. Enter the smaller of line 5 or line 8	9	8,553

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.)

Section A – Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
10 Required installments. 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	10	2,138	2,138	2,138	2,138
11 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. Don't file Form 2210 unless you checked a box in Part II. . . .	11	1,623	1,623	1,623	1,621

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

12 Enter the amount, if any, from line 18 in the previous column.	12				
13 Add lines 11 and 12.	13		1,623	1,623	1,621
14 Add the amounts on lines 16 and 17 in the previous column.	14		515	1,030	1,545
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	1,623	1,108	593	76
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0	0	
17 Underpayment. 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	17	515	1,030	1,545	2,062
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18				

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

19 Penalty. 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. Don't file Form 2210 unless you checked a box in Part II.	19	105
--	-----------	-----

Form **2210** (2023)

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.

CLIENT COPY

OMB No. 1545-0074

Submission Identification Number (SID) Taxpayer's name
JAY PURUT

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	80,226
2	Total tax	2	9,503
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6,490
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,118

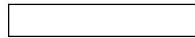
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

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 HRB TAX GROUP INC to enter or generate my PIN  as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ 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 ► SIGNATURE AND DATE ON FILEDate ► 04-17-2024**Spouse's PIN: check one box only**

- ☐ I authorize _____ to enter or generate my PIN  as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ 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.

72325687462**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 ►

Date ► 04-17-2024

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

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

Form **8879** (Rev. 01-2024)

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) ►

Taxpayer's name
JAY PURUT

Social security number

Spouse's name

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	80,226
2	Total tax	2	9,503
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6,490
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,118

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 HRB TAX GROUP INC to enter or generate my PIN as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ 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 signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ 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.

72325687462

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 ► _____

Date ► 04-17-2024

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

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

Form 8879 (Rev. 01-2021)

2023 WAGES AND SALARIES SUMMARY ATTACHMENT

JAY PURUT

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
ENDLESS SUMMER OWNERS ASSO	59-2616259	T	27,083	2,734	1,679				
SEA BREEZE ASSOCIATION MANA	30-0893733	T	19,333	1,734	1,199				
PROGRESSIVE EMPLOYER MANAGE	27-3553310	T	17,308	2,022	1,073				

Total	63,724	6,490	3,951	
-------	--------	-------	-------	--

2023 FEDERAL TAX WITHHOLDINGS ATTACHMENT

JAY PURUT

W-2	ENDLESS SUMMER OWNERS ASSO	2,734
W-2	SEA BREEZE ASSOCIATION MAN	1,734
W-2	PROGRESSIVE EMPLOYER MANAG	2,022

Total to Form 1040/1040-SR line 25d	6,490
-------------------------------------	-------

2023 SOCIAL SECURITY TAXABLE BENEFITS WORKSHEET

JAY PURUT

Keep for Your Records
Publication 915

- Before you begin:** ✓ If you are married filing separately and you lived apart from your spouse for all of 2023, enter "D" to the right of the word "benefits" on Form 1040 or 1040-SR, line 6a.
- ✓ Don't use this worksheet if you repaid benefits in 2023 and your total repayments (box 4 of Forms SSA-1099 and RRB-1099) were more than your gross benefits for 2023 (box 3 of Forms SSA-1099 and RRB-1099). None of your benefits are taxable for 2023. For more information, see "Repayments More Than Gross Benefits" in Pub 915.
- ✓ If you are filing Form 8815, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989, do not include the amount from line 2b of Form 1040 on line 3 of this worksheet. Instead, include the amount from Schedule B (Form 1040 or 1040-SR), line 2.

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and Forms RRB-1099. Also enter this amount on Form 1040 or 1040-SR, line 6a	1.	<u>19,393</u>
2. Multiply line 1 by 50% (0.50)	2.	<u>9,697</u>
3. Combine the amounts from: Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8.	3.	<u>63,742</u>
4. Enter the amount, if any, from Form 1040 or 1040-SR line 2a	4.	
5. Enter the total of any exclusions/adjustments for: • Adoption benefits (Form 8839, line 28) • Foreign earned income or housing (Form 2555, lines 45 and 50), and • Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	5.	
6. Combine lines 2, 3, 4, and 5	6.	<u>73,439</u>
7. Form 1040 filers: Enter the amounts from Schedule 1, lines 11 through 20, and 23 and 25	7.	
8. Is the amount on line 7 less than the amount on line 6? No. STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b		
Yes. Subtract line 7 from line 6	8.	<u>73,439</u>
9. If you are: • Married filing jointly, enter \$32,000 • Single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2023, enter \$25,000	9.	<u>25,000</u>
Note: If you are married filing separately and you lived with your spouse at any time in 2023, skip lines 9 through 16; multiply line 8 by 85% (0.85) and enter the result on line 17. Then go to line 18.		
Is the amount on line 9 less than the amount on line 8?		
10. No. STOP None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2023, be sure you entered "D" to the right of the word "benefits" on Form 1040 or 1040-SR, line 6a.		
Yes. Subtract line 9 from line 8	10.	<u>48,439</u>
11. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2023	11.	<u>9,000</u>
12. Subtract line 11 from line 10. If zero or less, enter -0-	12.	<u>39,439</u>
13. Enter the smaller of line 10 or line 11	13.	<u>9,000</u>
14. Multiply line 13 by 50% (0.50)	14.	<u>4,500</u>
15. Enter the smaller of line 2 or line 14	15.	<u>4,500</u>
16. Multiply line 12 by 85% (0.85). If line 12 is zero, enter -0-	16.	<u>33,523</u>
17. Add lines 15 and 16	17.	<u>38,023</u>
18. Multiply line 1 by 85% (0.85)	18.	<u>16,484</u>
19. Taxable benefits. Enter the smaller of line 17 or line 18. Also enter this amount on Form 1040 or 1040-SR line 6b	19.	<u>16,484</u>

TIP: If you received a lump-sum payment in 2023 that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see if you can report a lower taxable benefit.

2023 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET – LINE 16

JAY PURUT

Keep for Your Records

- Before you begin:** ✓ See the instructions for line 16 in the instructions 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 do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	64,526
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	13
3. Are you filing Schedule D?*		
Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	0
X No. Enter the amt from Fm 1040 or 1040-SR, ln 7.		
4. Add lines 2 and 3	4.	13
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	64,513
6. Enter: \$44,625 if single or married filing separately, \$89,250 if married filing jointly or Qualifying surviving spouse, \$59,750 if head of household.	6.	44,625
7. Enter the smaller of line 1 or line 6	7.	44,625
8. Enter the smaller of line 5 or line 7	8.	44,625
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	
10. Enter the smaller of line 1 or line 4	10.	13
11. Enter the amount from line 9	11.	0
12. Subtract line 11 from line 10	12.	13
13. Enter: \$492,300 if single, \$276,900 if married filing separately, \$553,850 if married filing jointly or Qualifying surviving spouse, \$523,050 if head of household.	13.	492,300
14. Enter the smaller of line 1 or line 13	14.	64,526
15. Add lines 5 and 9	15.	64,513
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	13
17. Enter the smaller of line 12 or line 16	17.	13
18. Multiply line 17 by 15% (0.15)	18.	2
19. Add lines 9 and 17	19.	13
20. Subtract line 19 from line 10	20.	0
21. Multiply line 20 by 20% (0.20)	21.	0
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	9,503
23. Add lines 18, 21, and 22	23.	9,505
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.	9,503
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	9,503

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

2023 INVESTMENT INCOME WORKSHEET FOR EIC

JAY PURUT

Keep for Your Records

Publication 596

Use this worksheet to figure investment income for the EIC when you file Form 1040 or 1040-SR.

Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b 1. 1
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b 2.
3. Enter any amount from Form 1040 or 1040-SR, line 3b 3. 17
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.) . . . 4.

Capital Gain Net Income

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0- 5. 0
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) 6. 0
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) 7. 0

Royalties and Rental Income From Personal Property

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l 8.
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b 9.
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) 10. 0

Passive Activities

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 11.
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 12. 0
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) 13.
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income** 14. 18
15. Is the amount on line 14 more than \$11,000?
☐ **Yes.** You can't take the credit.
☒ **No.** Go to Step 3 of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7 next).

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

A voucher is printed at the bottom of this page.

**NOTE: This is a new scannable voucher approved by the IRS for filing of the 1040-V for the year 2023.
This is different than the voucher that is on the IRS website.**

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the "United States Treasury".
- ▶ Write your Social Security Number (SSN) on your check or money order.

Mail payment to:

INTERNAL REVENUE SERVICE
P O Box 1214
Charlotte, NC 28201-1214

Separate here and mail with your payment and return.

Department of the Treasury
Internal Revenue Service

2023
OMB No. 1545-0074

Form 1040-V Payment Voucher

- ▶ Use Form 1040-V when paying the balance due on Form 1040, Form 1040A, 1040EZ, or 1040NR.
- ▶ Enter your SSN on your check or money order
- ▶ If your name, address, or SSN is incorrect, see instructions.

Amount you are paying by check or money order. Make your check or money order payable to **"United States Treasury"**

Dollars

3,118

1735

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



JAY PURUT
148 Kel Wen Cir
Destin, FL 32541-3711

INTERNAL REVENUE SERVICE
P O Box 1214
Charlotte, NC 28201-1214

2024 CARRYFORWARD INFORMATION

JAY PURUT

Keep for Your Records

Itemized Returns Only – 2023 state and local tax refund (this amount may not be taxable in 2024)	_____
Charitable contributions carryover to 2024	_____
Estimated short-term capital loss carryover	_____
Estimated long-term capital loss carryover	_____
2023 tax liability (for 2024 Form 2210 purposes)	9,503
Form 8839: 2022 carryover of unqualified expenses	_____
Refund amount applied to 2024	_____
Disallowed investment interest in 2023	_____
Additional state taxes paid	_____
Form 8396: Mortgage interest credit from 2021	_____
Mortgage interest credit from 2022	_____
Mortgage interest credit from 2023	_____
Form 8801: Minimum tax credit carryforward	0
Potential 2024 IRA contribution from 2023 tax refund	_____

NOL carryforward:				Regular Tax		AMT Tax			
from 2003	_____	from 2013	_____	from 2003	_____	from 2013	_____		
from 2004	_____	from 2014	_____	from 2004	_____	from 2014	_____		
from 2005	_____	from 2015	_____	from 2005	_____	from 2015	_____		
from 2006	_____	from 2016	_____	from 2006	_____	from 2016	_____		
from 2007	_____	from 2017	_____	from 2007	_____	from 2017	_____		
from 2008	_____	from 2018	_____	from 2008	_____	from 2018	_____		
from 2009	_____	from 2019	_____	from 2009	_____	from 2019	_____		
from 2010	_____	from 2020	_____	from 2010	_____	from 2020	_____		
from 2011	_____	from 2021	_____	from 2011	_____	from 2021	_____		
from 2012	_____	from 2022	_____	from 2012	_____	from 2022	_____		
Gross NOL generated in 2023	_____			Gross AMT NOL generated in 2023	_____				
To be absorbed in carryback period	_____			To be absorbed in carryback period	_____				
Net carryforward from 2023	_____			Net carryforward from 2023	_____				
Total carryforward to 2024	_____			Total carryforward to 2024	_____				

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2024
- General Business Credit carryforward to 2024
- First-Time Homebuyer Credit Repayment carryforward to 2024
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2024.

2023 FORM 2210 UNDERPAYMENT PENALTY WORKSHEET

JAY PURUT

		PAYMENT ALLOCATION				
Due Date		4/15/2023	6/15/2023	9/15/2023	1/15/2024	Total
Required Installment		2,138	2,138	2,138	2,138	8,552
WITHHOLDING	04/15/2023	1,623				1,623
WITHHOLDING	06/15/2023	515				515
WITHHOLDING	06/15/2023		1,108			1,108
WITHHOLDING	09/15/2023		1,030			1,030
WITHHOLDING	09/15/2023			593		593
WITHHOLDING	01/15/2024			1,545		1,545
WITHHOLDING	01/15/2024				76	76
BALANCE DUE	04/15/2024				2,062	2,062
TOTAL PAYMENTS	04/15/2024	2,138	2,138	2,138	2,138	8,552

		PENALTY CALCULATION					
Transaction	Date	Beginning Balance	Amount	Adjusted Balance	Days Late	Interest Rate	Penalty
FIRST INSTALLMENT 4/15/2023							
REQUIRED INSTALLMENT	04/15/2023		2,138	2,138			
WITHHOLDING	04/15/2023	2,138	1,623	515			
WITHHOLDING	06/15/2023	515	515		61	7	6

TOTAL 1ST QTR PENALTY 6

SECOND INSTALLMENT 6/15/2023							
REQUIRED INSTALLMENT	06/15/2023		2,138	2,138			
WITHHOLDING	06/15/2023	2,138	1,108	1,030			
RATE PERIOD CHANGE	04/01/2023	1,030	1,030		15	7	3
WITHHOLDING	09/15/2023	1,030	1,030		77	7	15

TOTAL 2ND QTR
PENALTY

18

THIRD INSTALLMENT 9/15/2023							
REQUIRED	09/15		2,138	2,138			
INSTALLMENT	/2023						
WITHHOLDING	09/15	2,138	593	1,545			
	/2023						
RATE PERIOD CHANGE	07/01	1,545	1,545		15	7	4
	/2023						
RATE PERIOD CHANGE	10/01	1,545	1,545		92	8	31
	/2023						
WITHHOLDING	01/15	1,545	1,545		15	8	5
	/2024						

TOTAL 3RD QTR PENALTY

40

FOURTH INSTALLMENT 1/15/2024							
REQUIRED	01/15		2,138	2,138			
INSTALLMENT	/2024						
WITHHOLDING	01/15	2,138	76	2,062			
	/2024						
BALANCE DUE	04/15	2,062	2,062		91	8	41
	/2024						

TOTAL 4TH QTR PENALTY

41

TOTAL PENALTY

105