

General Information

Name: Michael Owen

PID 298696

AGENCY INFORMATION

Organization	Suborganization	Title
Hillsborough Area Reg. Transit Auth.	Board of Directors	
Hillsborough County	Elected Constitutional Officer	County Commissioner, District 4
Tampa Bay Estuary Program	Board Members	Policy Board Member
Tampa Port Authority	Board of Commissioners	COMMISSIONER

CANDIDATE FOR

Position	Agency Name	Position sought or held
State Representative	Florida House of Representatives	State Representative, District 70

Net WorthMy Net Worth as of December 31, 2023 was \$ 958,433.42.

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 \$ 117,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Home - 5109 Abisher Wood Ln, Brandon, FL 33511	\$ 631,600.00
JMO Property LLC	\$ 21,500.00
Law Offices of Michael J Owen	\$ 304,000.00
Wells Fargo CD	\$ 103,474.00
Wells Fargo Savings	\$ 21,842.77
FRS - Nationwide - 2040 K	\$ 35,937.80
Regions Lifegreen Checking	\$ 3,031.71
Regions Platinum Relationship Money	\$ 2,515.57
Regions Business Analyzed Checking	\$ 1,057.01

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Mr. Cooper - 5109 Abisher Wood Ln, Brandon, FL 33511	8950 Cypress Waters Blvd., Coppell, TX 75019	\$ 263,225.44
Southeast Toyota Finance	PO Box 991817, Mobile, AL 36691	\$ 18,850.00

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

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

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

☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

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

Michael Joseph Owen

Digitally signed: 06/12/2024

Filed with COE: 06/12/2024

2023 W-2 and EARNINGS SUMMARY

This summary section is included with your W-2 to help describe this portion in more detail. The reverse side includes general information that you may also find helpful. The following reflects your final pay stub, plus any adjustments made by your employer.

GROSS PAY	121,622.77	SOCIAL SECURITY TAX WITHHELD	7,495.66
FED. INCOME TAX WITHHELD	13,149.01	BOX 04 OF W-2	
BOX 02 OF W-2		MEDICARE TAX WITHHELD	1,753.02
BOX 02 OF W-2		BOX 06 OF W-2	
STATE INCOME TAX	0.00	SUI/SDI	0.00
BOX 17 OF W-2		BOX 14 OF W-2	
LOCAL INCOME TAX	0.00		
BOX 19 OF W-2			

To change your employee W-4 profile information
file a new W-4 with your payroll department

Social Security Number: [REDACTED]

MICHAEL OWEN
5109 ABISHER WOOD LANE
BRANDON, FL 33511

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PAGE 1 OF 1

Employee Reference Copy			
W-2 Wage and Tax Statement 2023			
Copy C for employee's records. OMB No. 1545-0008			
d Control number	Dept.	Corp.	Employer use only
0000005652 763		DES7	C S 4524
c Employer's name, address, and ZIP code			
HILLSBOROUGH COUNTY FLORIDA BOARD OF COUN 601 E KENNEDY BLVD, TAMPA, FL 33602-4156			
e/f Employee's name, address, and ZIP code			
MICHAEL OWEN 5109 ABISHER WOOD LANE BRANDON, FL 33511			
b Employer's FED ID number	a Employee's SSA number		
59-6000661	[REDACTED]		
1 Wages, tips, other comp.	2 Federal income tax withheld		
94947.97	13149.01		
3 Social security wages	4 Social security tax withheld		
120897.77	7495.66		
5 Medicare wages and tips	6 Medicare tax withheld		
120897.77	1753.02		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	C 147.90		
14 Other	12b G 22499.88		
3449.92 FRS EE CON	12c W 750.00		
	12d DD 10089.50		
	13 Stat emp.	Ret. plan	3rd party sick pay
		X	
15 State	Employer's state ID no.	16 State wages, tips, etc.	
17 State income tax	18 Local wages, tips, etc.		
19 Local income tax	20 Locality name		

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Federal Filing Copy	
W-2 Wage and Tax Statement 2023	
Copy B to be filed with employee's Federal Income Tax Return. OMB No. 1545-0008	

State Filing Copy	
W-2 Wage and Tax Statement 2023	
Copy 2 to be filed with employee's State Income Tax Return. OMB No. 1545-0008	

City or Local Filing Copy	
W-2 Wage and Tax Statement 2023	
Copy 2 to be filed with employee's City or Local Income Tax Return. OMB No. 1545-0008	

Form 1040		Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return		2023		OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.																																																														
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20						See separate instructions.																																																														
Your first name and middle initial Michael J			Last name Owen			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. 5109 Abisher Wood Lane					Apt. no.		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																																																													
City, town or post office. If you have a foreign address, also complete spaces below. Brandon				State FL		ZIP code 33511-8412																																																														
Foreign country name		Foreign province/state/county		Foreign postal code																																																																
Filing Status ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS) ☐ Married filing separately (MFS) 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 instr. and check here ☐																																																																				
<table><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Social security number</th><th>(3) Relationship to you</th><th>(4) Check the box if qualifies for (see instructions): Child tax credit</th><th>Credit for other dependents</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>								(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																																																							
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Income 1a Total amount from Form(s) W-2, box 1 (see instructions) 94,948 1b Household employee wages not reported on Form(s) W-2 1c Tip income not reported on line 1a (see instructions) 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1e Taxable dependent care benefits from Form 2441, line 26 1f Employer-provided adoption benefits from Form 8839, line 29 1g Wages from Form 8919, line 6 1h Other earned income (see instructions) 1i Nontaxable combat pay election (see instructions) 1z Add lines 1a through 1h 94,948																																																																				
<table><tr><td rowspan="6">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.</td><td>2a Tax-exempt interest</td><td>2a</td><td>b Taxable interest</td><td>2b</td></tr><tr><td>3a Qualified dividends</td><td>3a</td><td>b Ordinary dividends</td><td>3b</td></tr><tr><td>4a IRA distributions</td><td>4a</td><td>b Taxable amount</td><td>4b</td></tr><tr><td>5a Pensions and annuities</td><td>5a</td><td>b Taxable amount</td><td>5b</td></tr><tr><td>6a Soc. sec. ben.</td><td>6a</td><td>b Taxable amount</td><td>6b</td></tr><tr><td colspan="4">c If you elect to use the lump-sum election method, check here (see instructions)</td></tr><tr><td colspan="4">7 Capital gain or (loss). Attach Schedule D if required. If not required, check here</td></tr><tr><td colspan="4">8 Other income from Schedule 1, line 10</td></tr><tr><td colspan="4">9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income</td></tr><tr><td colspan="4">10 Adjustments to income from Schedule 1, line 26</td></tr><tr><td colspan="4">11 Subtract line 10 from line 9. This is your adjusted gross income</td></tr><tr><td colspan="4">12 Standard deduction or itemized deductions (from Schedule A)</td></tr><tr><td colspan="4">13 Qualified business income deduction from Form 8995 or Form 8995-A</td></tr><tr><td colspan="4">14 Add lines 12 and 13</td></tr><tr><td colspan="4">15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income</td></tr></table>								Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	2a Tax-exempt interest	2a	b Taxable interest	2b	3a Qualified dividends	3a	b Ordinary dividends	3b	4a IRA distributions	4a	b Taxable amount	4b	5a Pensions and annuities	5a	b Taxable amount	5b	6a Soc. sec. ben.	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				8 Other income from Schedule 1, line 10				9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				10 Adjustments to income from Schedule 1, line 26				11 Subtract line 10 from line 9. This is your adjusted gross income				12 Standard deduction or itemized deductions (from Schedule A)				13 Qualified business income deduction from Form 8995 or Form 8995-A				14 Add lines 12 and 13				15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			
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Form 1040 (2023) **Michael J Owen**Page **2****Tax and Credits**

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	11,780
3	☐	17	
17	Amount from Schedule 2, line 3	18	11,780
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	
21	Add lines 19 and 20	22	11,780
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	11,780
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:	25a	13,149	25d	13,149
a	Form(s) W-2	25b			
b	Form(s) 1099	25c			
c	Other forms (see instructions)				
d	Add lines 25a through 25c				
26	2023 estimated tax payments and amount applied from 2022 return	27		26	
27	Earned income credit (EIC)	28			
28	Additional child tax credit from Schedule 8812	29			
29	American opportunity credit from Form 8863, line 8	30			
30	Reserved for future use	31			
31	Amount from Schedule 3, line 15				
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	13,149		

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,369
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	1,369
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
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	
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 **Kevin D Wrobel CPA** Phone no. **813-514-8273** Personal identification number (PIN) **[REDACTED]**

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 instr.)
Attorney			
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 instr.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if:
		Kevin D Wrobel CPA		04/24/24	P00470873	☐ Self-employed

Paid**Preparer Use Only**

Firm's name	900 Lithia Pinecrest Rd	Phone no.	813-514-8273
Firm's address	Brandon FL 33511	Firm's EIN	20-1764119

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

2023Attachment
Sequence No. **01**

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

Your social security number

Michael J Owen**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	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-6,228
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-6,228

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

Schedule 1 (Form 1040) 2023

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 15.

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

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

Your social security number

Michael J Owen

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040 or 1040-SR, line 11	2	88,720	
3	Multiply line 2 by 7.5% (0.075)	3	6,654	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	1,414	
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	1,414	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1,414	
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6	7	1,414	
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9	10		
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13	14		
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:	16		
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	1,414	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2023

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

Your social security number

Michael J Owen**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	Law Offices of Michael J Owen	S		46-5650700	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		6,228			
B					
C					
D					
29a Totals					0
b Totals		6,228			
30 Add columns (h) and (k) of line 29a					30 0
31 Add columns (g), (i), and (j) of line 29b					31 6,228
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31					32 -6,228

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
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					
34a Totals					
b Totals					
35 Add columns (d) and (f) of line 34a					35
36 Add columns (c) and (e) of line 34b					36
37 Total estate and trust income or (loss). Combine lines 35 and 36					37

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

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

Part V Summary

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	-6,228
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	

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

Michael J Owen

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	The Law Offices of Michael J Owen	46-5650700	-6,228
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	-6,228
3	Qualified business net (loss) carryforward from the prior year	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	0
11	Taxable income before qualified business income deduction (see instructions)	74,870
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	
13	Subtract line 12 from line 11. If zero or less, enter -0-	74,870
14	Income limitation. Multiply line 13 by 20% (0.20)	14,974
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)	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	6,228
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	

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

Form **8995** (2023)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**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

Michael J Owen

Identifying number

A Name of S corporation

Law Offices of Michael J Owen

B Employer identification number

46-5650700

C Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (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	23,179
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	
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	
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	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	23,179
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	
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	23,179
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
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	23,179
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	6,228
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	6,228
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	16,951

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	3,807			3,807
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	3,807			3,807
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 lines 19 from line 18	3,807			3,807

For Paperwork Reduction Act Notice, see separate instructions.

Form **7203** (Rev. 12-2022)

DAA

Michael J Owen

Form 7203 (Rev. 12-2022)

Page **2****Part II Shareholder Debt Basis (continued)****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	3,807			3,807
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	3,807			3,807
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	3,807			3,807
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-	3,807			3,807
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-	3,807			3,807

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	0			

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	6,228		6,228		
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	6,228		6,228		

Form **7203** (Rev. 12-2022)

Adjusted Gross Income (Schedule 1)	23	Educator expenses	23		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
	25	Health savings account deduction. Attach Form 8889	25		
	26	Moving expenses. Attach Form 3903	26		
	27	Deductible part of self-employment tax. Attach Schedule SE	27		
	28	Self-employed SEP, SIMPLE, and qualified plans	28		
	29	Self-employed health insurance deduction	29		
	30	Penalty on early withdrawal of savings	30		
	31a	Alimony paid b Recipient's SSN ►	31a		
	32	IRA deduction	32		
	33	Student loan interest deduction	33		
	34	Reserved for future use	34		
	35	Reserved for future use	35		
	36	Add lines 23 through 35	36		
37	Subtract line 36 from line 22. This is your adjusted gross income	37	88,720		

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2023	
Name Michael J Owen			Tp TIN		
			88,720		
Tax and Credits (Schedules 2, 3)	38 Amount from line 37 (adjusted gross income)		38		88,720
	39a Check ☐ You were born before January 2, 1959, ☐ Blind. ☐ Spouse was born before January 2, 1959, ☐ Blind. Total boxes checked ▶ 39a				
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$13,850 Married filing jointly or Qualifying widow(er), \$27,700 Head of household, \$20,800	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b				
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40		13,850
	a		40b		
	41 Subtract line 40 and 40b from line 38		41		74,870
	42 Qualified business income deduction (see instructions)		42		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43		74,870
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44		11,780
	45 Alternative minimum tax (see instructions). Attach Form 6251		45		
	46 Excess advance premium tax credit repayment. Attach Form 8962		46		
	47 Add lines 44, 45, and 46		47		11,780
	48 Foreign tax credit. Attach Form 1116 if required		48		
	49 Credit for child and dependent care expenses. Attach Form 2441		49		
	50 Education credits from Form 8863, line 19		50		
	51 Retirement savings contributions credit. Attach Form 8880		51		
	52 Child tax credit/credit for other dependents		52		
53 Residential energy credits. Attach Form 5695		53			
54 Other credits from Form ☐ 3800 b ☐ 8801 c ☐		54			
55 Add lines 48 through 54. These are your total credits		55			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56		11,780	
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57		
	58 Unreported social security and Medicare tax from Form ☐ 4137 b ☐ 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
	60a Household employment taxes from Schedule H		60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required		60b		
	61 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		61		
	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax		63		11,780
	64 Federal income tax withheld from:				
	a Form(s) W-2		64a		13,149
b Form(s) 1099		64b			
c Other forms		64c			
Payments (Schedule 3)	65 2023 estimated tax payments and amount applied from 2022 return		65		
	66 Earned income credit (EIC)		66		
	67 Additional child tax credit. Attach Schedule 8812		67		
	68 American opportunity credit from Form 8863, line 8		68		
	69 Recovery rebate credit		69		
	70 Net premium tax credit. Attach Form 8962		70		
	71 Amount paid with request for extension to file		71		
	72 Excess social security and tier 1 RRTA tax withheld		72		
	73 Credit for federal tax on fuels. Attach Form 4136		73		
	74 Other payments and refundable credits		74		
	75 Total pymts. Add lines 64 - 74.		75		13,149
	Refund	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76	
77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here ▶ ☐		77a		1,369	
▶ b Routing number ▶ c Type: ☒ Checking ☐ Savings					
▶ d Account number					
78 Amount of line 76 you want applied to your 2024 estimated tax ▶ 78					
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶ 79				
	80 Estimated tax penalty (see instructions) 80				
Int/Pen Date filed Int Fail to file Fail to pay Total					
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions) ☒ Yes. Complete below. ☐ No Personal identification no. (PIN) ▶				
	Designee's Name ▶ Kevin D Wrobel CPA Phone no. ▶ 813-514-8273				
Other Info	Taxpayer Daytime phone number		Taxpayer: Occupation Attorney		IRS Identity Protection PIN
	Spouse: Occupation				IRS Identity Protection PIN
	☐ Taxpayer ☐ Spouse Email address				

Form 1040	Shareholder's Basis Worksheet Page 1	2023
Name Michael J Owen		Taxpayer Identification Number
Name of Entity Law Offices of Michael J Owen		EIN 46-5650700
Passive Activity Type Not Passive		K1 Unit 3

Shareholder Stock Basis

- | | | |
|--|-----|---------------|
| 1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero | 1. | <u>23,179</u> |
| Increases to stock basis | | |
| 2. Capital contributions made or additional stock acquired | 2. | |
| 3. Ordinary business income | 3. | |
| 4. Net rental real estate income | 4. | |
| 5. Other net rental income | 5. | |
| 6. Interest, dividends and royalties | 6. | |
| 7. Net capital gains | 7. | |
| 8. Net section 1231 gain and ordinary business gain | 8. | |
| 9. Tax-exempt interest, other tax-exempt income and recapture credits | 9. | |
| 10. Other income | 10. | |
| 11. Excess of deductions for depletion over basis of property (other than oil and gas) | 11. | |
| 12. Other increases to stock basis | 12. | |
| 13. Total increases to stock basis. Combine lines 2 through 12 | 13. | <u>0</u> |
| 14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here | 14. | <u>23,179</u> |
| Decreases to stock basis | | |
| 15. Distributions allowed | 15. | |
| 16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0 | 16. | <u>23,179</u> |
| 17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) | 17. | <u>6,228</u> |
| 18. Other decreases to stock basis | 18. | |
| 19. Amount used to restore loan basis | 19. | |
| 20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 | 20. | <u>6,228</u> |
| 21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero | 21. | <u>16,951</u> |

Shareholder Debt Basis

- | | | |
|--|-----|---------------|
| 22. Debt basis at the beginning of corporation's tax year | 22. | <u>3,807</u> |
| 23. Additional loans | 23. | |
| 24. Debt basis restoration | 24. | |
| 25. Nontaxable debt repayment | 25. | |
| 26. Debt basis before losses and deductions. Combine lines 22 through 25 | 26. | <u>3,807</u> |
| 27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3) | 27. | |
| 28. Debt basis at the end of year (Subtract line 27 from line 26) | 28. | <u>3,807</u> |
| 29. Stock and debt basis at the end of the year (Add lines 21 and line 28) | 29. | <u>20,758</u> |

Gain Recognized on Excess Distributions

- | | | |
|---|-----|--|
| 30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) | 30. | |
| 31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. | 31. | |
| 32. Total gain recognized on excess distributions. (Subtract line 31 from line 30) | 32. | |
- Sch D/8949, short-term capital gain _____ ● Sch D/8949, long-term capital gain _____

Form **1040**

Shareholder's Basis Worksheet Page 2

2023

Name **Michael J Owen**

Id No.

Entity Name **Law Offices of Michael J Owen** EIN **46-5650700** Passive Activity Type **Not Passive**

K1 Unit **3**

Basis reduced by nondeductible items before loss and deduction items

Shareholder Debt Basis

Form 7203 Line #	Description	Debt 1 ☐ Formal note ☒ Open account	Debt 2 ☐ Formal note ☐ Open account	Debt 3 ☐ Formal note ☐ Open account	Debt 4 ☐ Formal note ☐ Open account	Debt 5 ☐ Formal note ☐ Open account	Debt 6 ☐ Formal note ☐ Open account	Total
16	Loan balance at the beginning of the corporation's tax year	3,807						3,807
17	Additional loans							
18	Loan balance before repayment. Add lines 16 and 17	3,807						3,807
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 lines 19 from line 18	3,807						3,807
21	Debt basis at the beginning of the corporation's tax year	3,807						3,807
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	3,807						3,807
25	Divide line 24 by line 18	1.0000						
26	Nontaxable debt repayment. Multiply line 25 by line 19							
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	3,807						3,807
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-	3,807						3,807
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-	3,807						3,807
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							

Form **1040**

Shareholder's Basis Worksheet Page 3

2023

Name **Michael J Owen**

Id No

Entity Name **Law Offices of Michael J Owen** EIN **46-5650700** Passive Activity Type **Not Passive**

K1 Unit **3**

Basis reduced by nondeductible items before loss and deduction items

Loss Allocated to Shareholder Stock and Debt Basis

	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp & oil/gas depletion deduction: Losses and deductions: Ordinary business loss Net rental real estate loss Other net rental loss Short-term capital loss Long-term capital loss 28% capital loss Section 1231 loss 4797 - Ordinary loss Other portfolio loss 1256 contracts and straddles Other losses - Schedule E Other losses - 1040 Sch 1 Section 179 expense Cash contributions Cash contributions (30%) Noncash contributions (50%) Noncash contributions (30%) Cap gain prop 50% org (30%) Cap gain prop (20%) Portfolio deductions (other) Investment interest expense Depletion Deductions-royalty income Section 59(e)(2) expenditures Preproductive period exp. Reforestation expense ded. Other deductions Foreign taxes Total losses and deductions Total nonded and deductible items		6,228	6,228	1.0000	6,228					6,228
		6,228	6,228	1.0000	6,228					6,228
		6,228	6,228		6,228					6,228

Form 1040

K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797

2023

Name Michael J Owen

Taxpayer Identification Number

Entity Name Law Offices of Michael J Owen

EIN 46-5650700

Entity Type S Corporation

Screen K1

K1 Unit 3

Activity

Passive Activity Type Not Passive

Entire disposition of activity

Activity	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/loss	-6,228							-6,228
Net rental real estate income/loss								
Other net rental income/loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	-6,228							-6,228
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income								
Tax-exempt Interest Income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/6949/6781								
Short-term capital gain/loss								
Long-term capital gain/loss								
28% capital gain/loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Schedule **E** | **K-1 Reconciliation Worksheet - Qualified Business Income** | **2023**

Name **Michael J Owen** Taxpayer Identification Number

Entity Name **Law Offices of Michael J Owen** EIN **46-5650700** Entity Type **S Corporation** Screen **K1** K1 Unit **3**

Activity	Passive Activity Type				Entire disposition of activity		
	Screen K1QBI Amount	QBI Items from Schedule K-1	Basic Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed
Qualified Business Income							
Ordinary business inc/-loss	-6,228					-6,228	
Net rental real estate inc/-loss							
Other net rental income/-loss							
Royalties							
Section 1231 gain (loss)							
Section 179 expense							
Disallowed Section 179 exp							
Other income (loss)							
Other income/-loss Form 1040							
Reserved							
Other deductions							
4797 ordinary income / -loss							
Depletion							
UPE + Debt financed acqisit							
Deductible part of SE tax							
Self-employed health insurance							
Self-employed qualified plans							
Ordinary gains on distribution							
Total Qualified Business Income						-6,228	

Form 8995 or 8995-A

Qualified business net (loss) carryforward from prior years
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

Suspended Loss Carryforwards	Prg -TCJA Passive	Post- TCJA Passive	Prg -TCJA Basis	Post - TCJA Basis	Prg -TCJA At-Risk	Post-TCJA At-Risk	Other carryovers
Ordinary business loss							
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Preproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

Federal Statements**Schedule A. Line 5a - State and Local General Sales Taxes**

Description	Amount
General Sales Tax	\$ 1,414
Total	\$ 1,414

Schedule A. Line 5b - Real Estate Taxes

Description	Amount
5109 Abisher Wood Ln	\$
Total	\$ 0

Schedule A. Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
Nationstar	\$
Total	\$ 0

Federal Statements**Hillsborough County Board of County****Form W-2, Box 12**

<u>Description</u>	<u>Amount</u>
Cost of group term life insurance coverage over 50,000	\$ 148
Section 457(b) contributions	22,500
Employer (and employee sect. 125) contributions to HSA	750
Cost of employer-sponsored health coverage	10,090
Total	\$ <u>33,488</u>

Hillsborough County Board of County**Form W-2, Box 14 - Other**

<u>Description</u>	<u>Amount</u>
FRS EE CON	\$ 3,450
Total	\$ <u>3,450</u>

Form 1040		Carryover Report		2023
Name Michael J Owen			Taxpayer Identification Number	
Carryover Item	Available to 2023	2023 Amounts		Carryover to 2024
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss				
Long-term capital loss - AMT				
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss		Generated	6,228	6,228
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797			AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2018 Amounts			2018 Amounts		
2019 Amounts			2019 Amounts		
2020 Amounts			2020 Amounts		
2021 Amounts			2021 Amounts		
2022 Amounts			2022 Amounts		
Available to 2023			Available to 2023		
2023 Amounts			2023 Amounts		
Carryover to 2024			Carryover to 2024		

Form	1040	Salaries & Wages Report		2023
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Name	Taxpayer Identification Number
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Michael J Owen

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<u>Hillsborough County Board of County</u>	<u>94,948</u>	<u>13,149</u>	<u>120,898</u>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
Taxpayer				
Spouse				
Totals		<u><u>94,948</u></u>	<u><u>13,149</u></u>	<u><u>120,898</u></u>

A	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<u>7,496</u>	<u>120,898</u>	<u>1,753</u>				<u>3,450</u>
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer							
Spouse							
Totals		<u><u>7,496</u></u>	<u><u>120,898</u></u>	<u><u>1,753</u></u>			<u><u>3,450</u></u>

State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
Taxpayer					
Spouse					
Totals					

Form 1040	Two Year Comparison Report - Page 1	2022 & 2023
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Name

Michael J Owen

Taxpayer Identification Number

		2022	2023	Differences
		SGL	SGL	
Filing Status				
Dependents		0	0	
Income	1. Salaries and wages	57,492	94,948	37,456
	2. Interest income	12		-12
	3. Tax exempt interest income			
	4. Dividend income			
	5. Qualified dividend income			
	6. Taxable state/local refunds			
	7. Alimony received			
	8. Business income/loss			
	9. Capital gain/loss			
	10. Other gains/losses			
	11. Taxable IRA distributions			
	12. Taxable pensions			
	13. Rent and royalty income including farm rental			
	14. Partnership/S corp income	27,886	-6,228	-34,114
	15. Estate or trust income			
	16. Farm income/loss			
	17. Unemployment compensation			
	18. Taxable social security			
	19. Other income			
	20. Total income	85,390	88,720	3,330
Adjustments	21. Moving expenses			
	22. Deductible part of self-employment tax			
	23. SEP/SIMPLE/Qualified plans deductions			
	24. SE health insurance			
	25. Penalty on early withdrawal of savings			
	26. Alimony paid			
	27. IRA deductions			
	28. Student loan interest			
	29. Other adjustments			
	30. Adjusted gross income	85,390	88,720	3,330
Deductions	31. Medical			
	32. Taxes	6,820	1,414	-5,406
	33. Interest	6,801		-6,801
	34. Contributions			
	35. Casualty losses			
	36. Miscellaneous expenses			
	37. Allowable itemized deductions	13,621	1,414	-12,207
	38. Standard deduction	12,950	13,850	900
		Itemized	Standard	
	39. Deduction taken	13,621	13,850	229
	40. Taxable income before Qual Bus Inc Ded (QBID)	71,769	74,870	3,101
	41. QBID	1,912	0	-1,912
	42. Taxable income	69,857	74,870	5,013

Form 1040	Two Year Comparison Report - Page 2	2022 & 2023
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Name Michael J Owen	Taxpayer Identification Number
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		2022	2023	Differences
T a x C o m p u t a t i o n	43. Taxable income from 2YR page 1, line 42	43. 69,857	74,870	5,013
	44. Tax on taxable income	44. 10,990	11,780	790
	45. Alternative minimum tax	45.		
	46. Excess advance premium tax credit	46.		
	47. Child care credit	47.		
	48. Education credits	48.		
	49. Retirement savings credit	49.		
	50. Child & other dependent tax credit	50.		
	51. General business credit	51.		
	52. Other credits	52.		
	53. Total credits	53.		
	54. Net tax liability	54. 10,990	11,780	790
	55. Self-employment taxes	55.		
	56. Other taxes	56.		
	57. Total tax	57. 10,990	11,780	790
	58. Income tax withheld	58. 6,999	13,149	6,150
	59. Estimated tax payments	59.		
	60. Earned income credit	60.		
	61. Additional Child tax credit	61.		
	62. Other refundable tax credits	62.		
	63. Other payments	63.		
	64. Total payments	64. 6,999	13,149	6,150
	65. Tax due/-refund	65. 3,991	-1,369	-5,360
	66. Penalties and interest	66. 163		-163
	67. Net tax due/-refund	67. 4,154	-1,369	-5,523
	68. Refund applied to estimated tax payments	68.		
	69. Refund received	69.	-1,369	-1,369
	70. Effective tax rate	70. 16.0 %	16.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2022	2022 Marginal	2023	2023 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	69,857	22.0 %	74,870	22.0 %
Capital income		%		%
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Federal Tax Projection Worksheet 1 - Tax Computation Projection date: April 24, 2024	2023 & 2024
Name Michael J Owen		Taxpayer Identification Number

		2023	2024	Differences
		SGL	SGL	
Income	Filing Status			
	Dependents			
	1. Salaries and wages	1. 94,948	94,948	
	2. Interest income	2.		
	3. Dividend income	3.		
	4. Taxable state/local refunds	4.		
	5. Alimony received	5.		
	6. Business income/loss	6.		
	7. Capital gain/loss	7.		
	8. Other gains/losses	8.		
	9. Taxable IRA distributions	9.		
	10. Taxable pensions and annuities	10.		
	11. Schedule E income/loss	11. -6,228	-6,228	
	12. Farm income/loss	12.		
	13. Unemployment benefits	13.		
	14. Taxable social security benefits	14.		
	15. Other income	15.		
	16. Total income	16. 88,720	88,720	
Adjustments	17. Moving expenses	17.		
	18. Deductible part of self-employment tax	18.		
	19. SEP/SIMPLE/Qualified plans deductions	19.		
	20. Self-employed health insurance deduction	20.		
	21. Penalty on early withdrawal of savings	21.		
	22. Alimony paid	22.		
	23. IRA deductions	23.		
	24. Student loan interest deduction	24.		
	25. Other adjustments	25.		
	26. Adjusted gross income	26. 88,720	88,720	
Deductions	27. Medical	27.		
	28. State/local income or sales taxes	28. 1,414	1,414	
	29. Real estate taxes	29.		
	30. Personal property taxes	30.		
	31. Total State/Local taxes. Add lines 28 - 30	31. 1,414	1,414	
	32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)	32. 1,414	1,414	
	33. Other taxes	33.		
	34. Interest	34.		
	35. Contributions	35.		
	36. Casualty losses from a federally declared disaster	36.		
	37. Miscellaneous expenses (including qualified disaster loss)	37.		
	38. Allowable itemized deductions	38. 1,414	1,414	
	39a. Standard deduction	39a. 13,850	14,600	750
	39b. Reserved for future use	39b.		
		Standard	Standard	
	40. Deduction taken	40. 13,850	14,600	750
	41. Subtract line 40 from line 26	41. 74,870	74,120	-750
	42. Qualified business income deduction	42.		
	43. Taxable income	43. 74,870	74,120	-750

Form 1040	Federal Tax Projection Worksheet 2 - Tax Computation Projection date: April 24, 2024	2023 & 2024
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Name

Taxpayer Identification Number

Michael J Owen

		2023	2024	Differences
		SGL	SGL	
T a x C o m p u t a t i o n	Filing Status			
	44. Taxable income from TPW page 1, line 43	44. 74,870	74,120	-750
	45. Tax on taxable income	45. 11,780	11,359	-421
	46. Taxes from Forms 4972, 8814, and add'l taxes	46.		
	47. Alternative minimum tax	47.		
	48. Add lines 45, 46, and 47	48. 11,780	11,359	-421
	49. Foreign tax credit	49.		
	50. Child and dependent care credit	50.		
	51. Education credits	51.		
	52. Retirement savings credit	52.		
	53. Credit for the elderly	53.		
	54. Child tax credit/credit for other dependents	54.		
	55. Energy Efficient Home Improvement Credit	55.		
	56. Previously owned clean vehicles credit (Form 8936)	56.		
	57. New clean vehicles credit (Form 8936)	57.		
	58. Mortgage interest credit	58.		
	59. D.C. first-time homebuyer credit	59.		
	60. Residential Clean Energy Credit	60.		
	61. Adoption credit	61.		
	62. General business credit	62.		
	63. Prior year minimum tax credit	63.		
	64. Other credits	64.		
	65. Total credits	65.		
	66. Net tax liability	66. 11,780	11,359	-421
	67. Self-employment tax	67.		
	68. Tax on unreported tips	68.		
	69. Tax on IRA or qualified plans	69.		
	70. Household employment taxes	70.		
	71. First-time homebuyer credit repayment	71.		
	72. Reserved	72.		
	73. Additional Medicare Tax	73.		
	74. Net Investment Income Tax	74.		
	75. Other taxes	75.		
	76. Total tax	76. 11,780	11,359	-421
	77. Income tax withheld	77. 13,149	13,149	
	78. Estimated tax payments	78.		
	79. Earned income credit	79.		
	80. Additional child tax credit	80.		
	81. Reserved	81.		
	82. Reserved	82.		
	83. Other payments	83.		
	84. Total payments	84. 13,149	13,149	
	85. Net tax due/-refund	85. -1,369	-1,790	-421
	86. Marginal Tax Rate - Ordinary Income	86. 22.0%	22.0%	
	87. Marginal Tax Rate - Capital Income	87. %	%	
	88. Effective Tax Rate	88. 16.0%	15.0%	

Form **1040**

Tax Return History Report - Page 1

2023

Name **Michael J Owen**

Taxpayer Identification Number

Filing Status

2019
SGL

2020
SGL

2021
SGL

2022
SGL

2023
SGL

2024 Projected
SGL

Salaries and wages

63,242

55,250

53,833

57,492

94,948

94,948

Interest income

12

Dividend income

Business income/loss

Capital gains/losses

Other gains/losses

IRA distributions, pensions, annuities

Rent, royalty, farm rental income

Partnership/S corp income

54,765

-7,705

5,637

27,886

-6,228

-6,228

Estate or trust income

Farm income/loss

Other income/loss

Total income

118,007

213,234

59,470

85,390

88,720

88,720

Total adjustments

Adjusted gross income

118,007

213,234

59,470

85,390

88,720

88,720

Allowable itemized deductions

16,137

23,326

15,591

13,621

1,414

1,414

Standard deduction

12,200

12,400

12,550

12,950

13,850

14,600

Itemized or standard deduction taken

16,137

23,326

15,591

13,621

13,850

14,600

Exemptions

Taxable income before Qual Bus Inc Ded

94,079

189,908

43,879

71,769

74,870

74,120

Qual Bus Inc Ded

1,912

Taxable income

94,079

189,908

43,879

69,857

74,870

74,120

* Arns in the projected col generate from the federal Tax Projection Wtk (TPW); this field is incl in the total Sch E Income/loss amt on the TPW.

Total income

\$252,000

\$175,000

\$98,000

\$21,000

2019

2020

2021

2022

2023

2024
(Projected)

Adjusted gross income

\$252,000

\$175,000

\$98,000

\$21,000

2019

2020

2021

2022

2023

2024
(Projected)

Itemized or standard deduction taken

\$26,000

\$21,000

\$16,000

\$11,000

2019

2020

2021

2022

2023

2024
(Projected)

Taxable income

\$226,000

\$153,000

\$80,000

\$7,000

2019

2020

2021

2022

2023

2024
(Projected)

Form **1040**

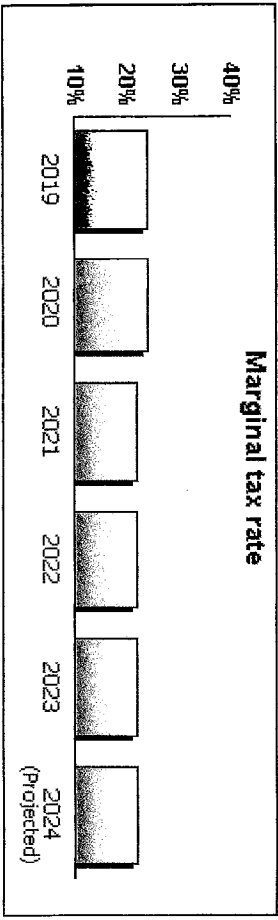
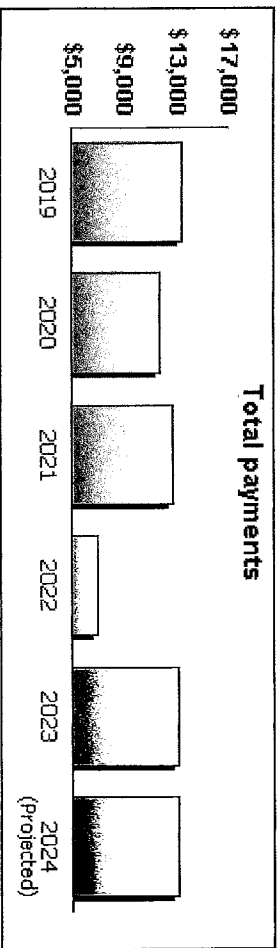
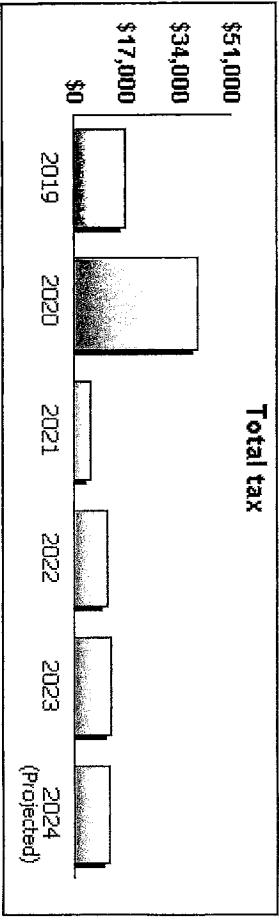
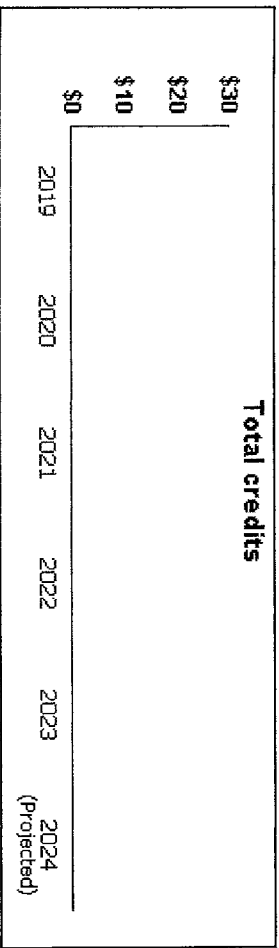
Tax Return History Report - Page 2

2023

Name **Michael J Owen**

Taxpayer Identification Number

	2019	2020	2021	2022	2023	2024 Projected
Taxable income	94,079	189,908	43,879	69,857	74,870	74,120
Tax on taxable income and Form 8962	16,753	39,924	5,401	10,990	11,780	11,359
Alternative minimum tax						
Total credits	16,753	39,924	5,401	10,990	11,780	11,359
Net tax liability						
Self-employment taxes						
Other taxes		503				
Total tax	16,753	40,427	5,401	10,990	11,780	11,359
Income tax withheld	13,456	11,741	11,352	6,999	13,149	13,149
Estimated tax payments						
Other payments			1,400			
Total payments	13,456	11,741	12,752	6,999	13,149	13,149
Total due/refund	3,297	28,686	-7,351	3,991	-1,369	-1,790
Penalties and interest		8,374		163		
Net tax due/refund	3,297	37,060	-7,351	4,154	-1,369	-1,790
Refund applied to estimated tax payments						
Refund received			-7,351		-1,369	
Marginal tax rate	24.0 %	24.0 %	22.0 %	22.0 %	22.0 %	22.0 %
Effective tax rate	18.0 %	21.0 %	12.0 %	16.0 %	16.0 %	15.0 %



Form 1040	Reconciliation Worksheet - Taxable Income & Tax	2023
Name Michael J Owen		Taxpayer Identification Number _____

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status Single Tax Pct Total Tax (in 27) divided Total Taxable Income (in 19) 16.0 %
 Tax Method Tax tables

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:		
Tax using capital gains rates	Tax using Ordinary rates	Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	74,870	22.0 %	11,780	\$44,725 - \$95,375	20,505
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates	(a) Taxable Income	(b) Tax*
1. 10% rate Maximum taxable income per this bracket: \$11,000	1a. 11,000	1b. 1,103
2. 12% rate Maximum taxable income per this bracket: \$33,725	2a. 33,725	2b. 4,044
3. 22% rate Maximum taxable income per this bracket: \$50,650	3a. 30,145	3b. 6,633
4. 24% rate	4a.	4b.
5. 32% rate	5a.	5b.
6. 35% rate	6a.	6b.
7. 37% rate	7a.	7b.
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	8a. 74,870	8b. 11,780

Income taxed at capital gains rates	(a) Taxable Income	(b) Tax*
9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a.	14b.

Total taxable income	
15. Total ordinary taxable income. Enter the amount from line 8a.	15. 74,870
16. Total capital gains taxable income. Enter the amount from line 14a.	16.
17. Add lines 15 and 16.	17. 74,870
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19. 74,870

Total tax	
20. Total ordinary tax. Enter the amount from line 8b.	20. 11,780
21. Total capital gains tax. Enter the amount from line 14b.	21.
22. Tax on child's interest and dividend.	22.
23. Tax on lump-sum distribution.	23.
24. Other taxes.	24.
25. Add lines 20 through 24.	25. 11,780
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27. 11,780

Form 1040	Reconciliation Worksheet - Projected Taxable Income & Tax	2024
Name Michael J Owen		Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2024 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **Single** Tax Pct Total Tax (ln 24) divided by Total Taxable Income (ln 19) **15.0 %**
 Tax Method **Tax Rate Schedules**

☐ Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:		
Tax using capital gains rates	Tax using Ordinary rates	Tax savings

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	74,120	22.0 %	11,359	\$47,150 - \$100,525	26,405
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate Maximum taxable income per this bracket: \$11,600	1a. 11,600	1b. 1,160
2. 12.0% rate Maximum taxable income per this bracket: \$35,550	2a. 35,550	2b. 4,266
3. 22.0% rate Maximum taxable income per this bracket: \$53,375	3a. 26,970	3b. 5,933
4. 24.0% rate	4a.	4b.
5. 32.0% rate	5a.	5b.
6. 35.0% rate	6a.	6b.
7. 37.0% rate	7a.	7b.
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. 74,120	8b. 11,359

Projected Income taxed at capital gains rates		
9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	14a.	14b.

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15. 74,120	
16. Total capital gains taxable income. Enter the amount from line 14a.	16.	
17. Add lines 15 and 16.	17. 74,120	
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19. 74,120	

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20. 11,359	
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Add lines 20 and 21.	22. 11,359	
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.	23.	
24. Total projected 2024 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24. 11,359	

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) ►

Taxpayer's name

Michael J Owen

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	88,720
2	Total tax	2	11,780
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	13,149
4	Amount you want refunded to you	4	1,369
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 **WROBEL ACCOUNTING** to enter or generate my PIN as my 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 ► **04/19/24****Spouse's PIN: check one box only**

- ☐ I authorize to enter or generate my PIN as my 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.

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 ► **04/19/24**

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)