

**General Information**

Name: Hon Susan Lopez Valdes

PID 200093

**AGENCY INFORMATION**

| Organization             | Suborganization                | Title                |
|--------------------------|--------------------------------|----------------------|
| House Of Representatives | Elected Constitutional Officer | State Representative |

**CANDIDATE FOR**

| Position             | Agency Name                                 | Position sought or held                     |
|----------------------|---------------------------------------------|---------------------------------------------|
| State Representative | Florida House of Representative District 64 | Florida House of Representative District 64 |

**Net Worth**My Net Worth as of December 31, 2023 was \$ 198,290.00.

**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 \$ 80,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

| Description of Asset | Value of Asset |
|----------------------|----------------|
| Residence            | \$ 332,200.00  |

**Liabilities**

LIABILITIES IN EXCESS OF \$1,000:

| Name of Creditor          | Address of Creditor                       | Amount of Liability |
|---------------------------|-------------------------------------------|---------------------|
| Aidvantage                | P.O. Box 300001 Greenville, TX 75403-3001 | \$ 143,450.00       |
| Nationstar Mortgage LLC   | 8950 Cypress Waters Blvd Dallas, TX 75019 | \$ 72,596.00        |
| Suncoast Credit Union     | P.O. Box 11857 Tampa, FL 33680            | \$ 25,521.00        |
| Navy Federal Credit Union | P.O. Box 3000 Merrifield , VA 22119-3000  | \$ 4,828.00         |

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.

***Susan Lopez Valdes***

Digitally signed: 05/31/2024

Filed with COE: 05/31/2024

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

Your first name and middle initial GERARDO A Last name VALDES JR Your social security number [REDACTED] If joint return, spouse's first name and middle initial SUSAN L Last name VALDES Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. 6622 N CLARKE AV Apt. no. City, town, or post office. If you have a foreign address, also complete spaces below. TAMPA State FL ZIP code 33614 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 separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS) [X] Married filing jointly (even if only one had income) 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 [X] 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): (1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see inst.): Child tax credit Credit for other dependents

Income 1a Total amount from Form(s) W-2, box 1 (see instructions) 28,452 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) 1j Add lines 1a through 1h 28,452

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for: [ ] Single or Married filing separately, \$13,850 [ ] Married filing jointly or Qualifying surviving spouse, \$27,700 [ ] Head of household, \$20,800 [ ] If you checked any box under Standard Ded., see instructions. 2a Tax-exempt interest 2b Taxable interest 3a Qualified dividends 3b Ordinary dividends 4a IRA distributions 4b Taxable amount 5a Pensions and annuities 5b Taxable amount 6a Social security benefits 6b Taxable amount 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 8 Additional income from Schedule 1, line 10 -11,751 9 Add lines 12, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 16,701 10 Adjustments to income from Schedule 1, line 26 496 11 Subtract line 10 from line 9. This is your adjusted gross income 16,205 12 Standard deduction or itemized deductions (from Schedule A) 27,700 13 Qualified business income deduction from Form 8995 or Form 8995-A 0 14 Add lines 12 and 13. 27,700 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 0

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

|                        |           |                                                                                                                                                      |           |     |
|------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>Tax and Credits</b> | <b>16</b> | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | <b>16</b> | 0   |
|                        | <b>17</b> | Amount from Schedule 2, line 3                                                                                                                       | <b>17</b> |     |
|                        | <b>18</b> | Add lines 16 and 17                                                                                                                                  | <b>18</b> | 0   |
|                        | <b>19</b> | Child tax credit or credit for other dependents from Schedule 8812                                                                                   | <b>19</b> |     |
|                        | <b>20</b> | Amount from Schedule 3, line 8                                                                                                                       | <b>20</b> |     |
|                        | <b>21</b> | Add lines 19 and 20                                                                                                                                  | <b>21</b> |     |
|                        | <b>22</b> | Subtract line 21 from line 18. If zero or less, enter -0-                                                                                            | <b>22</b> | 0   |
|                        | <b>23</b> | Other taxes, including self-employment tax, from Schedule 2, line 21                                                                                 | <b>23</b> | 991 |
|                        | <b>24</b> | Add lines 22 and 23. This is your <b>total tax</b>                                                                                                   | <b>24</b> | 991 |

|                 |           |                                                                                                 |            |       |
|-----------------|-----------|-------------------------------------------------------------------------------------------------|------------|-------|
| <b>Payments</b> | <b>25</b> | Federal income tax withheld from:                                                               |            |       |
|                 | <b>a</b>  | Form(s) W-2                                                                                     | <b>25a</b> | 1,185 |
|                 | <b>b</b>  | Form(s) 1099                                                                                    | <b>25b</b> |       |
|                 | <b>c</b>  | Other forms (see instructions)                                                                  | <b>25c</b> |       |
|                 | <b>d</b>  | Add lines 25a through 25c                                                                       | <b>25d</b> | 1,185 |
|                 | <b>26</b> | 2023 estimated tax payments and amount applied from 2022 return                                 | <b>26</b>  |       |
|                 | <b>27</b> | Earned income credit (EIC)                                                                      | <b>27</b>  | 600   |
|                 | <b>28</b> | Additional child tax credit from Schedule 8812                                                  | <b>28</b>  |       |
|                 | <b>29</b> | American opportunity credit from Form 8863, line 8                                              | <b>29</b>  |       |
|                 | <b>30</b> | Reserved for future use                                                                         | <b>30</b>  |       |
|                 | <b>31</b> | Amount from Schedule 3, line 15                                                                 | <b>31</b>  |       |
|                 | <b>32</b> | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> | <b>32</b>  | 600   |
|                 | <b>33</b> | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                 | <b>33</b>  | 1,785 |

|               |            |                                                                                                        |            |     |
|---------------|------------|--------------------------------------------------------------------------------------------------------|------------|-----|
| <b>Refund</b> | <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> | <b>34</b>  | 794 |
|               | <b>35a</b> | Amount of line 34 you want refunded to you. If Form 8878 is attached, check here                       | <b>35a</b> | 794 |

|                                      |           |                                                               |           |                                                                                     |
|--------------------------------------|-----------|---------------------------------------------------------------|-----------|-------------------------------------------------------------------------------------|
| Direct deposit?<br>See instructions. | <b>b</b>  | Routing number                                                | <b>c</b>  | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
|                                      | <b>d</b>  | Account number                                                |           |                                                                                     |
|                                      | <b>36</b> | Amount of line 34 you want applied to your 2024 estimated tax | <b>36</b> |                                                                                     |

|                       |           |                                                                                                                                                                                   |           |  |
|-----------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>Amount You Owe</b> | <b>37</b> | Subtract line 33 from line 24. This is the amount you owe.<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | <b>37</b> |  |
|                       | <b>38</b> | Estimated tax penalty (see instructions)                                                                                                                                          | <b>38</b> |  |

|                             |                                                                                           |              |                                      |                                                                                      |
|-----------------------------|-------------------------------------------------------------------------------------------|--------------|--------------------------------------|--------------------------------------------------------------------------------------|
| <b>Third Party Designee</b> | Do you want to allow another person to discuss this return with the IRS? See instructions |              |                                      | <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No |
|                             | Designee's name                                                                           | Phone        | Personal identification number (PIN) |                                                                                      |
|                             | Block Advisors                                                                            | 813-253-0304 | 58069                                |                                                                                      |

|                                                                     |                                                                                                                                                                                                                                                                                                                    |               |                     |                                                                                   |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|-----------------------------------------------------------------------------------|
| <b>Sign Here</b>                                                    | 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. |               |                     |                                                                                   |
| Joint return?<br>See instructions.<br>Keep a copy for your records. | 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. 8135009963                                                                                                                                                                                                                                                                                               | Email address |                     |                                                                                   |

|                               |                     |                      |            |           |                                                  |
|-------------------------------|---------------------|----------------------|------------|-----------|--------------------------------------------------|
| <b>Paid Preparer Use Only</b> | Preparer's name     | Preparer's signature | Date       | PTIN      | Check if: <input type="checkbox"/> Self-employed |
|                               | GERALDINE CORSON    |                      | 04/14/2024 | P00053642 |                                                  |
|                               | Firm's name         | Firm's EIN           |            |           |                                                  |
|                               | Block Advisors      | 431871840            |            |           |                                                  |
|                               | Firm's address      |                      |            |           |                                                  |
|                               | 1416 W KENNEDY BLVD |                      |            |           |                                                  |
|                               | TAMPA FL 33606      |                      |            |           |                                                  |

Go to [www.irs.gov/Form1040](http://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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

**GERARDO A VALDES JR & SUSAN L VALDES**

Your social security number

**Part I Additional Income**

|    |                                                                                                                                           |    |         |
|----|-------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 1  | Taxable refunds, credits, or offsets of state and local income taxes                                                                      | 1  |         |
| 2a | Alimony received                                                                                                                          | 2a |         |
| b  | Date of original divorce or separation agreement (see instructions):                                                                      |    |         |
| 3  | Business income or (loss). Attach Schedule C                                                                                              | 3  | -11,751 |
| 4  | Other gains or (losses). Attach Form 4797                                                                                                 | 4  |         |
| 5  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                               | 5  |         |
| 6  | Farm income or (loss). Attach Schedule F                                                                                                  | 6  |         |
| 7  | Unemployment compensation                                                                                                                 | 7  |         |
| 8  | Other income:                                                                                                                             |    |         |
| a  | Net operating loss                                                                                                                        | 8a | ( )     |
| b  | Gambling                                                                                                                                  | 8b |         |
| c  | Cancellation of debt                                                                                                                      | 8c |         |
| d  | Foreign earned income exclusion from Form 2555                                                                                            | 8d | ( )     |
| e  | Income from Form 8853                                                                                                                     | 8e |         |
| f  | Income from Form 8889                                                                                                                     | 8f |         |
| g  | Alaska Permanent Fund dividends                                                                                                           | 8g |         |
| h  | Jury duty pay                                                                                                                             | 8h |         |
| i  | Prizes and awards                                                                                                                         | 8i |         |
| j  | Activity not engaged in for profit income                                                                                                 | 8j |         |
| k  | Stock options                                                                                                                             | 8k |         |
| l  | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l |         |
| m  | Olympic and Paralympic medals and USOC prize money (see instructions)                                                                     | 8m |         |
| n  | Section 951(a) inclusion (see instructions)                                                                                               | 8n |         |
| o  | Section 951A(a) inclusion (see instructions)                                                                                              | 8o |         |
| p  | Section 461(l) excess business loss adjustment                                                                                            | 8p |         |
| q  | Taxable distributions from an ABLE account (see instructions)                                                                             | 8q |         |
| r  | Scholarship and fellowship grants not reported on Form W-2                                                                                | 8r |         |
| s  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d                                                        | 8s | ( )     |
| t  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan                                   | 8t |         |
| u  | Wages earned while incarcerated                                                                                                           | 8u |         |
| z  | Other income. List type and amount:                                                                                                       | 8z | 0       |
| 9  | Total other income. Add lines 8a through 8z                                                                                               | 9  |         |
| 10 | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8         | 10 | -11,751 |

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

|     |                                                                                                                                                                  |     |     |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 11  | Educator expenses .....                                                                                                                                          | 11  |     |
| 12  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....                                          | 12  |     |
| 13  | Health savings account deduction. Attach Form 8889 .....                                                                                                         | 13  |     |
| 14  | Moving expenses for members of the Armed Forces. Attach Form 3903 .....                                                                                          | 14  |     |
| 15  | Deductible part of self-employment tax. Attach Schedule SE .....                                                                                                 | 15  | 496 |
| 16  | Self-employed SEP, SIMPLE, and qualified plans .....                                                                                                             | 16  |     |
| 17  | Self-employed health insurance deduction .....                                                                                                                   | 17  |     |
| 18  | Penalty on early withdrawal of savings .....                                                                                                                     | 18  |     |
| 19a | Alimony paid .....                                                                                                                                               | 19a |     |
| b   | Recipient's SSN .....                                                                                                                                            |     |     |
| c   | Date of original divorce or separation agreement (see instructions): .....                                                                                       |     |     |
| 20  | IRA deduction .....                                                                                                                                              | 20  |     |
| 21  | Student loan interest deduction .....                                                                                                                            | 21  |     |
| 22  | Reserved for future use .....                                                                                                                                    | 22  |     |
| 23  | Archer MSA deduction .....                                                                                                                                       | 23  |     |
| 24  | Other adjustments:                                                                                                                                               |     |     |
| a   | Jury duty pay (see instructions) .....                                                                                                                           | 24a |     |
| b   | Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit .....                                       | 24b |     |
| c   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....                                                   | 24c |     |
| d   | Reforestation amortization and expenses .....                                                                                                                    | 24d |     |
| e   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....                                                                                | 24e |     |
| f   | Contributions to section 501(c)(18)(D) pension plans .....                                                                                                       | 24f |     |
| g   | Contributions by certain chaplains to section 403(b) plans .....                                                                                                 | 24g |     |
| h   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....                                              | 24h |     |
| i   | Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations ..... | 24i |     |
| j   | Housing deduction from Form 2555 .....                                                                                                                           | 24j |     |
| k   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....                                                                                  | 24k |     |
| z   | Other adjustments. List type and amount: .....                                                                                                                   | 24z |     |
| 25  | Total other adjustments. Add lines 24a through 24z .....                                                                                                         | 25  |     |
| 26  | Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 .....                            | 26  | 496 |

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **02**

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

GERARDO A VALDES JR & SUSAN L VALDES

Your social security number

[REDACTED]

**Part I Tax**

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

**Part II Other Taxes**

|    |                                                                                                                                                   |    |     |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 4  | Self-employment tax. Attach Schedule SE .....                                                                                                     | 4  | 991 |
| 5  | Social security and Medicare tax on unreported tip income.<br>Attach Form 4137 .....                                                              | 5  |     |
| 6  | Uncollected social security and Medicare tax on wages. Attach<br>Form 8919 .....                                                                  | 6  |     |
| 7  | Total additional social security and Medicare tax. Add lines 5 and 6 .....                                                                        | 7  |     |
| 8  | Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.<br>If not required, check here <input type="checkbox"/> ..... | 8  |     |
| 9  | Household employment taxes. Attach Schedule H .....                                                                                               | 9  |     |
| 10 | Repayment of first-time homebuyer credit. Attach Form 5405 if required .....                                                                      | 10 |     |
| 11 | Additional Medicare Tax. Attach Form 8959 .....                                                                                                   | 11 |     |
| 12 | Net investment income tax. Attach Form 8960 .....                                                                                                 | 12 |     |
| 13 | Uncollected social security and Medicare or RRTA tax on tips or group-term life<br>insurance from Form W-2, box 12 .....                          | 13 |     |
| 14 | Interest on tax due on installment income from the sale of certain residential lots<br>and timeshares .....                                       | 14 |     |
| 15 | Interest on the deferred tax on gain from certain installment sales with a sales price<br>over \$150,000 .....                                    | 15 |     |
| 16 | Recapture of low-income housing credit. Attach Form 8611 .....                                                                                    | 16 |     |

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

DO NOT FILE

**Part II Other Taxes** (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home  
see instructions . . . . .**17b****c** Additional tax on HSA distributions. Attach Form 8889 . . . . .**17c****d** Additional tax on an HSA because you didn't remain an eligible  
individual. Attach Form 8889 . . . . .**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach  
Form 8853 . . . . .**17f****g** Recapture of a charitable contribution deduction related to a  
fractional interest in tangible personal property . . . . .**17g****h** Income you received from a nonqualified deferred compensation  
plan that fails to meet the requirements of section 409A . . . . .**17h****i** Compensation you received from a nonqualified deferred  
compensation plan described in section 457A . . . . .**17i****j** Section 72(m)(5) excess benefits tax . . . . .**17j****k** Golden parachute payments . . . . .**17k****l** Tax on accumulation distribution of trusts . . . . .**17l****m** Excise tax on insider stock compensation from an expatriated  
corporation . . . . .**17m****n** Look-back interest under section 167(g) or 460(b) from Form  
8897 or 8866 . . . . .**17n****o** Tax on non-effectively connected income for any part of the  
year you were a nonresident alien from Form 1040-NR . . . . .**17o****p** Any interest from Form 8621, line 16f, relating to distributions  
from, and dispositions of, stock of a section 1291 fund . . . . .**17p****q** Any interest from Form 8621, line 24 . . . . .**17q****z** Any other taxes. List type and amount: . . . . .**17z****18** Total additional taxes. Add lines 17a through 17z . . . . .**18****19** Reserved for future use . . . . .**19****20** Section 965 net tax liability installment from Form 965-A . . . . .**20****21** Add lines 4, 7 through 16, and 18. These are your total other taxes. Enter here  
and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .**21**

991

Schedule 2 (Form 1040) 2023

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**  
**(Sole Proprietorship)**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

Name of proprietor

GERARDO A VALDES JR

Social security number (SSN)

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

Scenic &amp; sightseeing transportation

**B** Enter code from instructions

487000

**C** Business name. If no separate business name, leave blank.**D** Employer ID no. (EIN) (see instr.)**E** Business address (including suite or room no.) 6622 N CLARKE AV

City, town or post office, state, and ZIP code TAMPA, FL 33614

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here ☐ Yes ☒ No**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No**Part I Income**

|                                                                                                                                                                                                                   |          |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/> | <b>1</b> | 12,663 |
| <b>2</b> Returns and allowances                                                                                                                                                                                   | <b>2</b> |        |
| <b>3</b> Subtract line 2 from line 1                                                                                                                                                                              | <b>3</b> | 12,663 |
| <b>4</b> Cost of goods sold (from line 42)                                                                                                                                                                        | <b>4</b> |        |
| <b>5</b> Gross profit. Subtract line 4 from line 3                                                                                                                                                                | <b>5</b> | 12,663 |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                                       | <b>6</b> |        |
| <b>7</b> Gross income. Add lines 5 and 6                                                                                                                                                                          | <b>7</b> | 12,663 |

**Part II Expenses**

|                                                                                                  |            |         |                                                                         |            |       |
|--------------------------------------------------------------------------------------------------|------------|---------|-------------------------------------------------------------------------|------------|-------|
| <b>8</b> Advertising                                                                             | <b>8</b>   |         | <b>18</b> Office expense (see instructions)                             | <b>18</b>  |       |
| <b>9</b> Car and truck expenses (see instructions)                                               | <b>9</b>   | 1,164   | <b>19</b> Pension & profit-sharing plans                                | <b>19</b>  |       |
| <b>10</b> Commissions and fees                                                                   | <b>10</b>  | 4,257   | <b>20</b> Rent or lease (see instructions):                             |            |       |
| <b>11</b> Contract labor (see instructions)                                                      | <b>11</b>  |         | <b>a</b> Vehicles, machinery, and equipment                             | <b>20a</b> |       |
| <b>12</b> Depletion                                                                              | <b>12</b>  |         | <b>b</b> Other business property                                        | <b>20b</b> |       |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instr.) | <b>13</b>  | 18,168  | <b>21</b> Repairs and maintenance                                       | <b>21</b>  | 300   |
| <b>14</b> Employee benefit programs (other than on line 19)                                      | <b>14</b>  |         | <b>22</b> Supplies (not included in Part III)                           | <b>22</b>  |       |
| <b>15</b> Insurance (other than health)                                                          | <b>15</b>  | 409     | <b>23</b> Taxes and licenses                                            | <b>23</b>  | 1,419 |
| <b>16</b> Interest (see instructions):                                                           |            |         | <b>24</b> Travel and meals:                                             |            |       |
| <b>a</b> Mortgage (paid to banks, etc.)                                                          | <b>16a</b> |         | <b>a</b> Travel                                                         | <b>24a</b> |       |
| <b>b</b> Other                                                                                   | <b>16b</b> | 535     | <b>b</b> Deductible meals (see instr.)                                  | <b>24b</b> |       |
| <b>17</b> Legal and professional services                                                        | <b>17</b>  | 120     | <b>25</b> Utilities                                                     | <b>25</b>  |       |
|                                                                                                  |            |         | <b>26</b> Wages (less employment credits)                               | <b>26</b>  |       |
|                                                                                                  |            |         | <b>27a</b> Other expenses (from line 48)                                | <b>27a</b> | 5,055 |
|                                                                                                  |            |         | <b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27b</b> |       |
| <b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27b       | <b>28</b>  | 31,427  |                                                                         |            |       |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7                               | <b>29</b>  | -18,764 |                                                                         |            |       |

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.**Simplified method filers only:** Enter the total square footage of (a) your home:

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

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

**31** Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you must go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you must attach **Form 6198**. Your loss may be limited.

**32a** ☒ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

|                                                                                                        |    |  |
|--------------------------------------------------------------------------------------------------------|----|--|
| 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 |  |
| 36 Purchases less cost of items withdrawn for personal use                                             | 36 |  |
| 37 Cost of labor. Do not include any amounts paid to yourself                                          | 37 |  |
| 38 Materials and supplies                                                                              | 38 |  |
| 39 Other costs                                                                                         | 39 |  |
| 40 Add lines 35 through 39                                                                             | 40 |  |
| 41 Inventory at end of year                                                                            | 41 |  |
| 42 <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4       | 42 |  |

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

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

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

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

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

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

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

|                                                            |              |
|------------------------------------------------------------|--------------|
| UBER FEES                                                  | 4,257        |
| BUSINESS TELEPHONE                                         | 798          |
|                                                            |              |
|                                                            |              |
|                                                            |              |
|                                                            |              |
|                                                            |              |
|                                                            |              |
| <b>48 Total other expenses.</b> Enter here and on line 27a | <b>5,055</b> |

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**  
**(Sole Proprietorship)**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

Name of proprietor

SUSAN L VALDES

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)All other professional, scientific, & technical service**B** Enter code from instructions541990**C** Business name. If no separate business name, leave blank.JAMLAV LLC**D** Employer ID no. (EIN) (see instr.)**E** Business address (including suite or room no.)6622 N CLARKE AV

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

TAMPA, FL 33614**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☒ No**Part I Income**

|                                                                                                                                                                                          |                          |          |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------|--------------|
| <b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked | <input type="checkbox"/> | <b>1</b> | <u>9,399</u> |
| <b>2</b> Returns and allowances                                                                                                                                                          |                          | <b>2</b> |              |
| <b>3</b> Subtract line 2 from line 1                                                                                                                                                     |                          | <b>3</b> | <u>9,399</u> |
| <b>4</b> Cost of goods sold (from line 42)                                                                                                                                               |                          | <b>4</b> |              |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                |                          | <b>5</b> | <u>9,399</u> |
| <b>6</b> <b>Other income</b> , including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                      |                          | <b>6</b> |              |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6                                                                                                                                          |                          | <b>7</b> | <u>9,399</u> |

**Part II Expenses.** Enter expenses for business use of your home only on line 28.

|                                                                                                  |            |                                                                         |            |
|--------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------------------------|------------|
| <b>8</b> Advertising                                                                             | <b>8</b>   | <b>18</b> Office expense (see instructions)                             | <b>18</b>  |
| <b>9</b> Car and truck expenses (see instructions)                                               | <b>9</b>   | <b>19</b> Pension & profit-sharing plans                                | <b>19</b>  |
| <b>10</b> Commissions and fees                                                                   | <b>10</b>  | <b>20</b> Rent or lease (see instructions):                             |            |
| <b>11</b> Contract labor (see instructions)                                                      | <b>11</b>  | <b>a</b> Vehicles, machinery, and equipment                             | <b>20a</b> |
| <b>12</b> Depletion                                                                              | <b>12</b>  | <b>b</b> Other business property                                        | <b>20b</b> |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instr.) | <b>13</b>  | <b>21</b> Repairs and maintenance                                       | <b>21</b>  |
| <b>14</b> Employee benefit programs (other than on line 19)                                      | <b>14</b>  | <b>22</b> Supplies (not included in Part III)                           | <b>22</b>  |
| <b>15</b> Insurance (other than health)                                                          | <b>15</b>  | <b>23</b> Taxes and licenses                                            | <b>23</b>  |
| <b>16</b> Interest (see instructions):                                                           |            | <b>24</b> Travel and meals:                                             |            |
| <b>a</b> Mortgage (paid to banks, etc.)                                                          | <b>16a</b> | <b>a</b> Travel                                                         | <b>24a</b> |
| <b>b</b> Other                                                                                   | <b>16b</b> | <b>b</b> Deductible meals (see instr.)                                  | <b>24b</b> |
| <b>17</b> Legal and professional services                                                        | <b>17</b>  | <b>25</b> Utilities                                                     | <b>25</b>  |
|                                                                                                  |            | <b>26</b> Wages (less employment credits)                               | <b>26</b>  |
|                                                                                                  |            | <b>27a</b> Other expenses (from line 48)                                | <u>840</u> |
|                                                                                                  |            | <b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27b</b> |

|                                                                                                   |           |              |
|---------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b | <b>28</b> | <u>840</u>   |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7                                | <b>29</b> | <u>8,559</u> |

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.**Simplified method filers only:** Enter the total square footage of (a) your home:

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

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

**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

**Part III Cost of Goods Sold** (see instructions)

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

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

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

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

|                                                     |        |
|-----------------------------------------------------|--------|
| BUSINESS TELEPHONE                                  | 840    |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
|                                                     |        |
| 48 Total other expenses. Enter here and on line 27a | 48 840 |

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. 17

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

SUSAN L VALDES

Social security number of person

with self-employment income

**Part I Self-Employment Tax**

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

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

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

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

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

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order. **2** 7,013
- 3** Combine lines 1a, 1b, and 2. **3** 7,013
- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. **4a** 6,477

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

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. **4b**
- c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue. **4c** 6,477

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

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

- 6** Add lines 4c and 5b. **6** 6,477

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

- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11. **8a** 27,537

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

- c** Wages subject to social security tax from Form 9919, line 10. **8c**

- d** Add lines 8a, 8b, and 8c. **8d** 27,537

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **9** 132,663

- 10** Multiply the smaller of line 6 or line 9 by 12.4% (0.124). **10** 803

- 11** Multiply line 6 by 2.9% (0.029). **11** 188

- 12** Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3. **12** 991

- 13** Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15. **13** 496

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

Schedule SE (Form 1040) 2023

# Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2023

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. 55

Name(s) shown on return

Your taxpayer identification number

GERARDO A VALDES JR &amp; SUSAN L VALDES

**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   | Scenic & sightseeing transportation      |                                    | -18,764                                 |
| ii  | JAMLAV LLC                               |                                    | 6,517                                   |
| iii |                                          |                                    |                                         |
| iv  |                                          |                                    |                                         |
| v   |                                          |                                    |                                         |

  

|    |                                                                                                                                                               |    |         |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 2  | Total qualified business income or (loss). Combine lines 1i through 1v, column (c)                                                                            | 2  | -12,247 |
| 3  | Qualified business net (loss) carryforward from the prior year                                                                                                | 3  | 0       |
| 4  | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-                                                                            | 4  | 0       |
| 5  | Qualified business income component. Multiply line 4 by 20% (0.20)                                                                                            | 5  |         |
| 6  | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)                                                            | 6  |         |
| 7  | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year                                                                            | 7  |         |
| 8  | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-                                                              | 8  | 0       |
| 9  | REIT and PTP component. Multiply line 8 by 20% (0.20)                                                                                                         | 9  |         |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9                                                                           | 10 |         |
| 11 | Taxable income before qualified business income deduction (see instructions)                                                                                  | 11 |         |
| 12 | Enter your net capital gain, if any, increased by any qualified dividends (see instructions)                                                                  | 12 |         |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                     | 13 |         |
| 14 | Income limitation. Multiply line 13 by 20% (0.20)                                                                                                             | 14 |         |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) | 15 | 0       |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-                                                          | 16 | 12,247  |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-                                            | 17 |         |

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

Form 8995 (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury  
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or  
1040-SS.**Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 23Attachment  
Sequence No. 70

Taxpayer name(s) shown on return

GERARDO A VALDES JR &amp; SUSAN L VALDES

Taxpayer identification number

[REDACTED]

Preparer's name

Geraldine Corson

Preparer tax identification number

P00053642

**Part I Due Diligence Requirements**Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V  
for the benefit(s) claimed (check all that apply).☒ EIC☐ CTC/ACTC/ODC☐ AOTC☐ HOH

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes                                 | No                                  | N/A                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? .....                                                                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? .....                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) .....                                                                          | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) .....                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) ..... | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| List those documents provided by the taxpayer, if any, that you relied on:<br><u>Form 1099-K</u><br>.....<br>.....<br>.....                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                     |                          |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....                                                                                                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |                                     |                          |
| a Did you complete the required recertification Form 8862? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? .....                                                                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2023)

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|                                                                                                                                                                                                                                                                                 | Yes                                 | No                       | N/A                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?                                                                                                                        | <input type="checkbox"/>            | <input type="checkbox"/> |                          |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?                                                                                                                             | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|                                                                                                                                                                                                                                                                                      | Yes                      | No                       | N/A                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?                                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?                                           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

|                                                                                                                                                                       | Yes                      | No                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

|                                                                                                                                                                                                                   | Yes                      | No                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see Instructions for more information).

|                                                                                                                              | Yes                                 | No                       |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Form **8829**Department of the Treasury  
Internal Revenue Service**Expenses for Business Use of Your Home**File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.  
Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. 176

Name(s) of proprietor(s)

SUSAN L VALDES

Your social security no.

**Part I Part of Your Home Used for Business**

|                                                                                                          |                                                                                                                                                                                       |   |       |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|
| 1                                                                                                        | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)                                            | 1 | 120   |
| 2                                                                                                        | Total area of home                                                                                                                                                                    | 2 | 1,750 |
| 3                                                                                                        | Divide line 1 by line 2. Enter the result as a percentage                                                                                                                             | 3 | 6.86% |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b> |                                                                                                                                                                                       |   |       |
| 4                                                                                                        | Multiply days used for daycare during year by hours used per day                                                                                                                      | 4 | hr.   |
| 5                                                                                                        | If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760                                                                       | 5 | hr.   |
| 6                                                                                                        | Divide line 4 by line 5. Enter the result as a decimal amount                                                                                                                         | 6 |       |
| 7                                                                                                        | Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 | 7 | 6.86% |

**Part II Figure Your Allowable Deduction**

|    |                                                                                                                                                                                                                                                                                         |    |        |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 8  | Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. See instructions for columns (a) and (b) before completing lines 9-22. | 8  | 8,559  |
| 9  | Casualty losses (see instructions)                                                                                                                                                                                                                                                      | 9  |        |
| 10 | Deductible mortgage interest (see instructions)                                                                                                                                                                                                                                         | 10 |        |
| 11 | Real estate taxes (see instructions)                                                                                                                                                                                                                                                    | 11 |        |
| 12 | Add lines 9, 10, and 11                                                                                                                                                                                                                                                                 | 12 |        |
| 13 | Multiply line 12, column (b), by line 7                                                                                                                                                                                                                                                 | 13 |        |
| 14 | Add line 12, column (a), and line 13                                                                                                                                                                                                                                                    | 14 |        |
| 15 | Subtract line 14 from line 8. If zero or less, enter -0-                                                                                                                                                                                                                                | 15 | 8,559  |
| 16 | Excess mortgage interest (see instructions)                                                                                                                                                                                                                                             | 16 | 4,009  |
| 17 | Excess real estate taxes (see instructions)                                                                                                                                                                                                                                             | 17 |        |
| 18 | Insurance                                                                                                                                                                                                                                                                               | 18 | 2,305  |
| 19 | Rent                                                                                                                                                                                                                                                                                    | 19 |        |
| 20 | Repairs and maintenance                                                                                                                                                                                                                                                                 | 20 | 14,300 |
| 21 | Utilities                                                                                                                                                                                                                                                                               | 21 | 1,922  |
| 22 | Other expenses (see instructions)                                                                                                                                                                                                                                                       | 22 |        |
| 23 | Add lines 16 through 22                                                                                                                                                                                                                                                                 | 23 | 22,536 |
| 24 | Multiply line 23, column (b), by line 7                                                                                                                                                                                                                                                 | 24 | 1,546  |
| 25 | Carryover of prior year operating expenses (see instructions)                                                                                                                                                                                                                           | 25 |        |
| 26 | Add line 23, column (a), line 24, and line 25                                                                                                                                                                                                                                           | 26 | 1,546  |
| 27 | Allowable operating expenses. Enter the smaller of line 15 or line 26                                                                                                                                                                                                                   | 27 | 1,546  |
| 28 | Limit on excess casualty losses and depreciation. Subtract line 27 from line 15                                                                                                                                                                                                         | 28 | 7,013  |
| 29 | Excess casualty losses (see instructions)                                                                                                                                                                                                                                               | 29 |        |
| 30 | Depreciation of your home from line 42 below                                                                                                                                                                                                                                            | 30 |        |
| 31 | Carryover of prior year excess casualty losses and depreciation (see instructions)                                                                                                                                                                                                      | 31 |        |
| 32 | Add lines 29 through 31                                                                                                                                                                                                                                                                 | 32 |        |
| 33 | Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32                                                                                                                                                                                              | 33 |        |
| 34 | Add lines 14, 27, and 33                                                                                                                                                                                                                                                                | 34 | 1,546  |
| 35 | Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions                                                                                                                                                                                        | 35 |        |
| 36 | Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions                                                                                              | 36 | 1,546  |

**Part III Depreciation of Your Home**

|    |                                                                                                         |    |         |
|----|---------------------------------------------------------------------------------------------------------|----|---------|
| 37 | Enter the smaller of your home's adjusted basis or its fair market value. See instructions              | 37 |         |
| 38 | Value of land included on line 37                                                                       | 38 |         |
| 39 | Basis of building. Subtract line 38 from line 37                                                        | 39 |         |
| 40 | Business basis of building. Multiply line 39 by line 7                                                  | 40 |         |
| 41 | Depreciation percentage (see instructions)                                                              | 41 | 0.0000% |
| 42 | Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above | 42 |         |

**Part IV Carryover of Unallowed Expenses to 2024**

|    |                                                                                                      |    |  |
|----|------------------------------------------------------------------------------------------------------|----|--|
| 43 | Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-                      | 43 |  |
| 44 | Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0- | 44 |  |

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

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Form **8829** (2023)

Form **4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**  
(Including Information on Listed Property)Attach to your tax return.  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**

Name(s) shown on return

GERARDO A VALDES JR &amp; SUSAN L FOR FORM SCHEDULE C # 1

Business or activity to which this form relates

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

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

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

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

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

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

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

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

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

**Part IV Summary (See instructions.)**

|    |                                                                                                                                                                                                               |    |        |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property. Enter amount from line 28                                                                                                                                                                    | 21 | 18,168 |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions | 22 | 18,168 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                       | 23 |        |

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

**Part V****Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A — Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

| 24a Do you have evidence to support the business/investment use claimed?                                                                                                   |                                  | <input checked="" type="checkbox"/> Yes       | <input type="checkbox"/> No   | 24b If "Yes," is the evidence written?                   |                           | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No      |                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------|-------------------------------|----------------------------------------------------------|---------------------------|-----------------------------------------|----------------------------------|---------------------------------------|
| (a)<br>Type of property<br>(list vehicles first)                                                                                                                           | (b)<br>Date placed<br>in service | (c) Busn./<br>investment<br>use<br>percentage | (d)<br>Cost or<br>other basis | (e)<br>Basis for depr.<br>(busn./investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention            | (h)<br>Depreciation<br>deduction | (i)<br>Elected<br>section 179<br>cost |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions |                                  |                                               |                               |                                                          |                           |                                         | 25                               | 18,168                                |
| 26 Property used more than 50% in a qualified business use:                                                                                                                |                                  |                                               |                               |                                                          |                           |                                         |                                  |                                       |
| BLAZER                                                                                                                                                                     | 11/30/2023                       | 89.94%                                        | 29,136                        | 8,038                                                    | 5                         | 200DBMQ                                 |                                  |                                       |
|                                                                                                                                                                            |                                  | %                                             |                               |                                                          |                           |                                         |                                  |                                       |
|                                                                                                                                                                            |                                  | %                                             |                               |                                                          |                           |                                         |                                  |                                       |
| 27 Property used 50% or less in a qualified business use:                                                                                                                  |                                  |                                               |                               |                                                          |                           |                                         |                                  |                                       |
|                                                                                                                                                                            |                                  | %                                             |                               |                                                          |                           | S/L-                                    |                                  |                                       |
|                                                                                                                                                                            |                                  | %                                             |                               |                                                          |                           | S/L-                                    |                                  |                                       |
|                                                                                                                                                                            |                                  | %                                             |                               |                                                          |                           | S/L-                                    |                                  |                                       |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1                                                                                       |                                  |                                               |                               |                                                          |                           |                                         | 28                               | 18,168                                |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1                                                                                                    |                                  |                                               |                               |                                                          |                           |                                         |                                  | 29                                    |

**Section B — Information on Use of Vehicles**

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

|                                                                                           | (a)<br>Vehicle 1                                                    | (b)<br>Vehicle 2                                         | (c)<br>Vehicle 3                                         | (d)<br>Vehicle 4                                         | (e)<br>Vehicle 5                                         | (f)<br>Vehicle 6                                         |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 30 Total business/investment miles driven during the year (don't include commuting miles) | 2,683                                                               |                                                          |                                                          |                                                          |                                                          |                                                          |
| 31 Total commuting miles driven during the year                                           |                                                                     |                                                          |                                                          |                                                          |                                                          |                                                          |
| 32 Total other personal (noncommuting) miles driven                                       | 300                                                                 |                                                          |                                                          |                                                          |                                                          |                                                          |
| 33 Total miles driven during the year. Add lines 30 through 32                            | 2,983                                                               |                                                          |                                                          |                                                          |                                                          |                                                          |
| 34 Was the vehicle available for personal use during off-duty hours?                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| 35 Was the vehicle used primarily by a more than 5% owner or related person?              | <input type="checkbox"/>                                            | <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 |
| 36 Is another vehicle available for personal use?                                         | <input type="checkbox"/>                                            | <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 | <input type="checkbox"/>                                 |

**Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

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

## 2023

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|             |            |             |       |       |      |
|-------------|------------|-------------|-------|-------|------|
| SHED        | 10/05/2018 | 200DBHY-7.0 | 2781  | 2781  |      |
| PEDICAB     | 07/11/2018 | 200DBHY-7.0 | 4216  | 4216  |      |
| SECOND BIKE | 06/22/2020 | 200DBHY-7.0 | 1626  | 1626  |      |
| BLAZER      | 11/30/2023 | 200BMC-5    | 29136 | 18168 | 8038 |

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## 2023

|             |            |             |       |       |      |      |
|-------------|------------|-------------|-------|-------|------|------|
| SHED        | 10/05/2018 | 200DBHY-7.0 | 2781  | 2781  |      |      |
| PEDICAB     | 07/11/2018 | 200DBHY-7.0 | 4216  | 4216  |      |      |
| SECOND BIKE | 06/22/2020 | 200DBHY-7.0 | 1626  | 1626  |      |      |
| BLAZER      | 11/30/2023 | 200DBMQ-5   | 29136 | 18168 | 8038 | 8038 |