

General Information

Name: Rafael E Martinez

PID 283536

AGENCY INFORMATION

Organization	Suborganization	Title
Central Florida Expressway Authority (CFX)	Authority Members	Governing Board

Net WorthMy Net Worth as of December 31, 2023 was \$ 8,518,926.48.**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 \$ 180,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Household home 1115 Woodland Street Orlando Fl.	\$ 900,000.00
Office building 108 East Central Blvd. Orlando Fl.50% interest	\$ 900,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Rafael E. Martinez

Digitally signed: 06/26/2024

Filed with COE: 06/26/2024

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending		See separate instructions.	
Your first name and middle initial RAFAEL E.	Last name MARTINEZ	Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial REBECCA E.	Last name MARTINEZ	Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. 1115 WOODLAND STREET		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO			
State ZIP code FL 32806			
Foreign country name		Foreign province/state/county	Foreign postal code

Filing Status	☐ Single ☐ Head of household (HOH)
Check only one box.	☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent	
Digital Assets	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No
Standard Deduction	Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness	You: ☒ Were born before January 2, 1959 ☐ Are blind	Spouse: ☒ Was born before January 2, 1959 ☐ Is blind		
Dependents (see instructions):				
If more than four dependents, see instr. and check here ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.): Child tax credit Credit for other dependents

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	268,083.			
	b	Household employee wages not reported on Form(s) W-2		1b				
	c	Tip income not reported on line 1a (see instructions)		1c				
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d				
	e	Taxable dependent care benefits from Form 2441, line 26		1e				
	f	Employer-provided adoption benefits from Form 8839, line 29		1f				
	g	Wages from Form 8919, line 6		1g				
	h	Other earned income (see instructions)		1h				
	i	Nontaxable combat pay election (see instructions)	1i					
	z	Add lines 1a through 1h		1z	268,083.			
	2a	Tax-exempt interest	2a	5,945.	b	Taxable interest	2b	5,302.
	3a	Qualified dividends	3a	17,012.	b	Ordinary dividends	3b	32,884.
	4a	IRA distributions	4a	14,000.	b	Taxable amount	4b	0.
	5a	Pensions and annuities	5a		b	Taxable amount	5b	183,629.
	6a	Social security benefits	6a	65,748.	b	Taxable amount	6b	55,886.
c If you elect to use the lump-sum election method, check here (see instructions)								
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	25,151.			
8	Additional income from Schedule 1, line 10			8	459,593.			
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9	1,030,528.			
10	Adjustments to income from Schedule 1, line 26			10	9,083.			
11	Subtract line 10 from line 9. This is your adjusted gross income			11	1,021,445.			
12	Standard deduction or itemized deductions (from Schedule A)			12	77,697.			
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	31.			
14	Add lines 12 and 13			14	77,728.			
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	943,717.			

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	271,922.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	271,922.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	257.
21	Add lines 19 and 20	21	257.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	271,665.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,985.
24	Add lines 22 and 23. This is your total tax	24	275,650.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	95,830.
b	Form(s) 1099	25b	18,363.
c	Other forms (see instructions)	25c	801.
d	Add lines 25a through 25c	25d	114,994.
26	2023 estimated tax payments and amount applied from 2022 return	26	120,000.

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

27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	45,000.
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	45,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	279,994.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,344.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	4,344.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name **J. ALDEN BAKER, CPA** Phone no. **407-425-5200** Personal identification number (PIN) **[REDACTED]**

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.

Sign Here

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		ATTORNEY	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		HOUSEWIFE	
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature
J. ALDEN BAKER, CPA	J. ALDEN BAKER, CPA

Firm's name **BAKER, HYATT, HOMRICH & ZOKVIC, P**
2203 EAST MICHIGAN STREET
Firm's address **ORLANDO, FL 32806-4944**

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

Form (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	459,593.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	459,593.

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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	9,083.
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	9,083.

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 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **02**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach 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 If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	1,434.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	351.
12	Net investment income tax. Attach Form 8960	12	2,200.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price 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

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 8697 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	3,985.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	257.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	257.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	45,000.
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	45,000.

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleA for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 13**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **21,021,445.**
- 3 Multiply line 2 by 7.5% (0.075) **76,608.**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **0.**

**Taxes You
Paid**

- 5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 14** ☒

b State and local real estate taxes (see instructions)

c State and local personal property taxes

d Add lines 5a through 5c

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

- 6 Other taxes. List type and amount:

- 7 Add lines 5e and 6

5a 2,410.

5b 8,739.

5c

5d 11,149.

5e 10,000.

6

7 10,000.

**Interest You
Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box
- ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address

c Points not reported to you on Form 1098. See instructions for special rules

d Reserved for future use

e Add lines 8a through 8c

- 9 Investment interest. Attach Form 4952 if required. See instructions

- 10 Add lines 8e and 9

8a

8b

8c

8d

8e

9

10

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You
- must**
- attach Form 8283 if over \$500

- 13 Carryover from prior year

- 14 Add lines 11 through 13

11 5,039.

12 62,658.

13

14 67,697.

STMT 12

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount:

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12

17 77,697.

- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box
- ☐

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **08**

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: _____
- JPMORGAN CHASE BANK NA 219.
RAYMOND JAMES & ASSOCIATES, INC. 60.
RAYMOND JAMES & ASSOCIATES, INC. 2,940.
ACCRUED INTEREST -199.
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC 239.
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A. 698.
FROM K-1 - CSE OPORTUNITY FUND II LLC 14.
FROM K-1 - CSE CREDIT TENANT FUND III, LLC 861.
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC 470.
- 2 Add the amounts on line 1 2 5,302.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b 4 5,302.

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

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

Part II

Ordinary Dividends

- 5 List name of payer: _____
- SREIT CLASS T SHARES
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE 27.
VINEBROOK HOMES TRUST INC A
RAYMOND JAMES & ASSOCIATES, INC. 8,418.
RAYMOND JAMES & ASSOCIATES, INC. 30,384.
- SUBTOTAL FOR LINE 5 38,829.
TAX-EXEMPT DIVIDENDS SEE STATEMENT 16 -5,945.
- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b 6 32,884.

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

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

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

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

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

Yes	No
	X
	X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

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

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

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 17				11 5,450.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions STMT 18				13 19,701.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 25,151.

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	25,151.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your SSN

Before you begin:

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

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet 1. <u>943,717.</u> 2. Enter the amount from Form 1040 or 1040-SR, line 3a* 2. <u>17,012.</u> 3. Are you filing Schedule D?* ☒ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ No. Enter the amount from Form 1040 or 1040-SR, line 7. } ... 3. <u>25,151.</u> 4. Add lines 2 and 3 4. <u>42,163.</u> 5. Subtract line 4 from line 1. If zero or less, enter -0- 5. <u>901,554.</u> 6. Enter: \$ 44,625 if single or married filing separately, \$ 89,250 if married filing jointly or qualifying surviving spouse, \$ 59,750 if head of household. } 6. <u>89,250.</u> 7. Enter the smaller of line 1 or line 6 7. <u>89,250.</u> 8. Enter the smaller of line 5 or line 7 8. <u>89,250.</u> 9. Subtract line 8 from line 7. This amount is taxed at 0% 9. <u>0.</u> 10. Enter the smaller of line 1 or line 4 10. <u>42,163.</u> 11. Enter the amount from line 9 11. <u>0.</u> 12. Subtract line 11 from line 10 12. <u>42,163.</u> 13. Enter: \$ 492,300 if single, \$ 276,900 if married filing separately, \$ 553,850 if married filing jointly or qualifying surviving spouse, \$ 523,050 if head of household. } 13. <u>553,850.</u> 14. Enter the smaller of line 1 or line 13 14. <u>553,850.</u> 15. Add lines 5 and 9 15. <u>901,554.</u> 16. Subtract line 15 from line 14. If zero or less, enter -0- 16. <u>0.</u> 17. Enter the smaller of line 12 or line 16 17. <u>0.</u> 18. Multiply line 17 by 15% (0.15) 18. <u>0.</u> 19. Add lines 9 and 17 19. <u>0.</u> 20. Subtract line 19 from line 10 20. <u>42,163.</u> 21. Multiply line 20 by 20% (0.20) 21. <u>8,433.</u> 22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet 22. <u>263,489.</u> 23. Add lines 18, 21, and 22 23. <u>271,922.</u> 24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 24. <u>279,089.</u> 25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet 25. <u>271,922.</u>	
--	--

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

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 19					
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29a Totals	4,133.			472,978.	
b Totals	9,583.		7,935.		
30 Add columns (h) and (k) of line 29a				477,111.	30
31 Add columns (g), (i), and (j) of line 29b				(17,518.)	31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				459,593.	32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37

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

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

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	459,593.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20**1a****b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS
assets**1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other
Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 20						5,450.

3 Gain, if any, from Form 4684, line 39**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824**5****6** Gain, if any, from line 32, from other than casualty or theft**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows**7**

5,450.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K,
line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount
from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section
1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on
the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If
line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term
capital gain on the Schedule D filed with your return. See instructions**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

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

()

12 Gain, if any, from line 7 or amount from line 8, if applicable**12****13** Gain, if any, from line 31**13****14** Net gain or (loss) from Form 4684, lines 31 and 38a**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**16****17** Combine lines 10 through 16**17****18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines
a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the
loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used
as an employee.) Identify as from "Form 4797, line 18a." See instructions**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1
(Form 1040), Part I, line 4**18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2023)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	MCEWAN, MARTINEZ., DUKES & HALL P.A. - OFFICE EQ	06/01/97	12/31/23
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20 0.	
21	Cost or other basis plus expense of sale	21 4,720.	
22	Depreciation (or depletion) allowed or allowable	22 4,720.	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a 4,720.	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

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

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

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

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

Form **6251**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax - Individuals**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form6251 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **32**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Part I Alternative Minimum Taxable Income**

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	943,717.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax SEE STATEMENT 22	2g	593.
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 23	2l	-2,845.
m	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 21	2m	0.
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	951,465.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$578,150 \$81,300 Married filing jointly or qualifying surviving spouse 1,156,300 126,500 Married filing separately 578,150 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	126,500.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	824,965.
7	- If you are filing Form 2555, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	223,204.
8	Alternative minimum tax foreign tax credit (see instructions)	8	257.
9	Tentative minimum tax. Subtract line 8 from line 7	9	222,947.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	271,665.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

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

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	824,965.
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	42,163.
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	42,163.
16 Enter the smaller of line 12 or line 15	16	42,163.
17 Subtract line 16 from line 12	17	782,802.
18 If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	18	214,771.
19 Enter: • \$89,250 if married filing jointly or qualifying surviving spouse, • \$44,625 if single or married filing separately, or • \$59,750 if head of household.	19	89,250.
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	901,554.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22 Enter the smaller of line 12 or line 13	22	42,163.
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24 Subtract line 23 from line 22	24	42,163.
25 Enter: • \$492,300 if single, • \$276,900 if married filing separately, • \$553,850 if married filing jointly or qualifying surviving spouse, or • \$523,050 if head of household.	25	553,850.
26 Enter the amount from line 21	26	0.
27 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	901,554.
28 Add line 26 and line 27	28	901,554.
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	0.
30 Enter the smaller of line 24 or line 29	30	0.
31 Multiply line 30 by 15% (0.15)	31	
32 Add lines 23 and 30	32	0.
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	42,163.
34 Multiply line 33 by 20% (0.20)	34	8,433.
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	223,204.
39 If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	39	226,576.
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	223,204.

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

OMB No. 1545-0074

2023Attachment
Sequence No. **44**

Name of employer

Social security number

RAFAEL E. MARTINEZ

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

A Did you pay **any one** household employee cash wages of \$2,600 or more in 2023? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1a.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2023 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1 a	Total cash wages subject to social security tax	1a	9,100.		
b	Qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b			
2 a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		1,128.	
b	Employer share of social security tax on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		1,128.	
3	Total cash wages subject to Medicare tax	3	9,100.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		264.	
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6			
7	Federal income tax withheld, if any	7			
8 a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		1,392.	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b			
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8c			
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d		1,392.	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e			
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8f			
g	Qualified sick leave wages for leave taken before April 1, 2021	8g			
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h			
i	Qualified family leave wages for leave taken before April 1, 2021	8i			
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j			
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	8k			
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l			
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8m			
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n			

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. If you're not required to file Form 1040, see the line 9 instructions.
☒ **Yes.** Go to line 10.

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

Schedule H (Form 1040) 2023

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	X	
11 Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions	FL		
14 Contributions paid to your state unemployment fund	14	7.	
15 Total cash wages subject to FUTA tax	15		7,000.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16		42.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals	18		
19 Add columns (g) and (h) of line 18	19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20		
21 Multiply line 20 by 6.0% (0.06)	21		
22 Multiply line 20 by 5.4% (0.054)	22		
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)	23		
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24		

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,392.
26 Add line 16 (or line 24) and line 25	26	1,434.

27 Are you required to file Form 1040?

☒ **Yes.** **Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address		Apt., room, or suite no.
City, town or post office, state, and ZIP code		

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature	Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	
	Firm's address	Phone no.	

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

Your social security number

RAFAEL E. MARTINEZFill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

REBECCA E. MARTINEZ**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2023**Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

RAFAEL E. & REBECCA E. MARTINEZ

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

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

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

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions SEE STATEMENT 24	28	155.		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	155.		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	31.		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32			31.
33	Taxable income before qualified business income deduction	33	943,748.		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	42,163.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35			901,585.
36	Income limitation. Multiply line 35 by 20% (0.20)	36			180,317.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37			31.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39			31.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40			()

**SCHEDULE C
(Form 8995-A)**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your taxpayer identification number

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

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	SEE STATEMENT 25		()	
			()	
			()	

2	Qualified business net (loss) carryforward from prior years. See instructions SEE STATEMENT 26	2	(30,400)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(53,576)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	10,464.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).	5	(10,464)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	(43,112)

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

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

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. 71

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	289,000.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	289,000.		
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		39,000.	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		351.	

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9			
10 Enter the amount from line 4	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11			
12 Subtract line 11 from line 8. If zero or less, enter -0-	12			
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0-	16			
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		351.	
---	----	--	------	--

Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,992.		
20 Enter the amount from line 1	20	289,000.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,191.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		801.	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		801.	

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. **72**

Name(s) shown on your tax return

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number or EIN

Part I Investment Income

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

1	Taxable interest (see instructions)	1	5,302.
2	Ordinary dividends (see instructions)	2	32,884.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	459,593.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 27	4b	-465,043.
c	Combine lines 4a and 4b	4c	-5,450.
5a	Net gain or loss from disposition of property (see instructions)	5a	25,151.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	25,151.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	57,887.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	57,887.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	1,021,445.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	771,445.
16	Enter the smaller of line 12 or line 15	16	57,887.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,200.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2023)

Total. Enter on Part I, lines 2a, 2b, and 2c

Total

Total**Total**

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	OVERALL	912.	1.0000000	747.	165.

ALTERNATIVE MINIMUM TAX

Form 8582 (2023) **RAFAEL E. & REBECCA E. MARTINEZ**

Page **3**

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		912.	1.0000000	747.	165.

Form **8582** (2023)

Noncash Charitable ContributionsAttach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	58 SH ISHARES S&P MIDCAP 400
B	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	527 SH AMERICAN GROWTH FUND OF AMER
C	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	300 SH WASHINGTON MUTUAL INV
D	THE GENEVA SCHOOL 2025 ST, WINTER PARK, FL 32792	☐	CERAMIC DISHES, BOOK

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/08/23	VAR.	PURCHASE		14,153.	NYSE
B	11/10/23	VAR.	PURCHASE		32,189.	NYSE
C	11/10/23	VAR.	PURCHASE		16,266.	NYSE
D	03/09/23	VAR.	PURCHASE	100.	50.	THRIFT SHOP VALUE

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.**Part I Information on Donated Property****2** Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual property | |

3 (a) Description of donated property (if you need more space, attach a separate statement)				(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)	
A							
B							
C							

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2023)

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

SUMMARY

OMB No. 1545-0172

2023

Attachment
Sequence No. **179**

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

Business or activity to which this form relates

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

ALL BUSINESS ACTIVITIES

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	1,160,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE		7,935.	
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	7,935.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	7,935.
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	11	663,013.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	7,935.
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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 depreciation (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	
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 instr.	22	
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	

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

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

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

RAFAEL E. MARTINEZ

A Name of S corporation

MCEWAN, MARTINEZ., DUKES & HALL P.A.

B Employer identification number

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	145,031.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	394,930.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	698.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	395,628.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	540,659.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	326,312.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	214,347.
8a	Nondeductible expenses	8a	49,238.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	49,238.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	165,109.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	8,510.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	8,510.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	156,599.

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

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

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

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

Section C - Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions	7,935.		7,935.		
42 Charitable contributions	575.		575.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	8,510.		8,510.		

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX**
S Corporation Shareholder Stock and
Debt Basis Limitations

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

RAFAEL E. MARTINEZ

Identifying number

A Name of S corporation

MCEWAN, MARTINEZ., DUKES & HALL P.A.

number

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	145,031.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	394,930.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	698.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	395,628.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	540,659.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	326,312.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	214,347.
8a	Nondeductible expenses	8a	49,238.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	49,238.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	165,109.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	8,510.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	8,510.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	156,599.

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

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

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

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

Section C - Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions	7,935.		7,935.		
42 Charitable contributions	575.		575.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	8,510.		8,510.		

Self-Employed Health Insurance Deduction

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

Go to www.irs.gov/Form7206 for instructions and the latest information.**2023**Attachment
Sequence No. 206

Name(s) shown on return

Your taxpayer identification number

RAFAEL E. & REBECCA E. MARTINEZ**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1 Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But don't include the following. See instructions	1	9,083.
• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023.		
• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions.		
• Any payments for qualified long-term care insurance (see line 2).		
2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).		
(a) Total payments made for that person during the year.		
(b) The amount shown below. Use the person's age at the end of the tax year.		
\$480 - if that person is age 40 or younger		
\$890 - if age 41 to 50		
\$1,790 - if age 51 to 60		
\$4,770 - if age 61 to 70		
\$5,960 - if age 71 or older		
Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts	2	
3 Add lines 1 and 2	3	9,083.
4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	4	
5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules	5	
6 Divide line 4 by line 5	6	
7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	7	
8 Subtract line 7 from line 4	8	
9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	9	
10 Subtract line 9 from line 8	10	
11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	11	268,083.
12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	12	
13 Subtract line 12 from line 10 or 11, whichever applies	13	268,083.
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	14	9,083.

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

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

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: **MCEWAN-EDWARDS BUILDING, LLC**

EIN: XXXXXXXXXX

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 387,945.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. 540.

3b. Partner's share of liabilities at the beginning of the year 3b. 481.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 59.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 59.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 80,878.

4c. Other net rental income 4c. _____

4d. Interest Income 4d. 239.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 81,117.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 469,121.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -83,488.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -83,488.

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -83,488.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 385,633.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 385,633.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-2,830.		-2,830.	-2,830.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-2,830.		-2,830.	-2,830.	

15t. Total deductions and losses (add lines 15a through
15r, column C) -2,830.

16. Allowable deductions and
losses -2,830.

17. Unutilized EBIE on sale of
partnership interest _____

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 382,803.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: CSE OPORTUNITY FUND II LLC

El

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 61,884.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. _____

3b. Partner's share of liabilities at the beginning of the year 3b. 56.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. -56.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 1,371.

4c. Other net rental income 4c. _____

4d. Interest Income 4d. 14.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. 2,963.

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 4,348.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 66,232.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -26,750.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -26,750.

9a. Decrease in partner's share of liabilities (see instructions) 9a. -56.

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. -56.

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -26,806.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 39,426.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 39,426.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)					

15t. Total deductions and losses (add lines 15a through
15r, column C) _____

16. Allowable deductions and
losses _____

17. Unutilized EBIE on sale of
partnership interest _____

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 39,426.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: C4 HUDSON INVESTOR LLC

EIN: [REDACTED]

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 17,751.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. 104,692.

3b. Partner's share of liabilities at the beginning of the year 3b. 15,292.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 89,400.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 89,400.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest Income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 107,151.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 107,151.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-1.		-1.	-1.	
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 107,150.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-22,788.		-22,788.	-22,788.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-22,788.		-22,788.	-22,788.	

15t. Total deductions and losses (add lines 15a through
15r, column C) -22,788.

16. Allowable deductions and
losses -22,788.

17. Unutilized EBIE on sale of
partnership interest _____

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 84,362.

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **MCEWAN-EDWARDS BUILDING, LLC**

EI

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 387,800.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 540.

3b. Partner's share of liabilities at the beginning of the year 3b. 481.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 59.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 59.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 80,878.

4c. Other net rental income 4c. _____

4d. Interest Income 4d. 239.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 81,117.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 468,976.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -83,488.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -83,488.

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -83,488.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 385,488.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 385,488.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-5,675.		-5,675.	-5,675.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-5,675.		-5,675.	-5,675.	

15t. Total deductions and losses (add lines 15a through
15r, column C) -5,675.

16. Allowable deductions and
losses -5,675.

17. Unutilized EBIE on sale of
partnership interest _____

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 379,813.

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **CSE OPORTUNITY FUND II LLC**

EIN

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 61,884.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 56.

3b. Partner's share of liabilities at the beginning of the year 3b. -56.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. -56.

3d. Partnership liabilities assumed during the tax year 3d.

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e.

4a. Ordinary business income 4a. 1,371.

4b. Net rental real estate income 4b. 14.

4c. Other net rental income 4c.

4d. Interest Income 4d.

4e. Ordinary dividends 4e.

4f. Dividend equivalents 4f.

4g. Royalties 4g.

4h. Net short-term capital gain 4h.

4i. Net long-term capital gain 4i.

4j. Net section 1231 gain 4j. 2,963.

4k. Other income 4k.

4l. Tax-exempt income 4l.

4m. Other increases to basis 4m.

4n. BIE (enter as a positive) (see instructions) 4n.

4o. Total increases (add lines 4a through 4n) 4o. 4,348.

5. Gain recognized on contributions of property during the year 5.

6. Excess depletion adjustment 6.

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 66,232.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -26,750.

8b. Distribution subject to section 737 8b.

8c. Other property distributed 8c.

8d. Total distributions (add lines 8a through 8c) 8d. -26,750.

9a. Decrease in partner's share of liabilities (see instructions) 9a. -56.

9b. Partner's liabilities assumed by the partnership during the tax year 9b.

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. -56.

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -26,806.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 39,426.

11b. Gain on distributions in excess of basis 11b.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 39,426.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)					

15t. Total deductions and losses (add lines 15a through
15r, column C) _____

16. Allowable deductions and
losses _____

17. Unutilized EBIE on sale of
partnership interest _____

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 39,426.

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **C4 HUDSON INVESTOR LLC**

EIN: XXXXXXXXXX

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 17,751.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 104,692.

3b. Partner's share of liabilities at the beginning of the year 3b. 15,292.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 89,400.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 89,400.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest Income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 107,151.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 107,151.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-1.		-1.	-1.	
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a
by the amounts on lines 12 and 13, column D) 107,150.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-22,788.		-22,788.	-22,788.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-22,788.		-22,788.	-22,788.	

15t. Total deductions and losses (add lines 15a through
15r, column C) -22,788.

16. Allowable deductions and
losses -22,788.

17. Unutilized EBIE on sale of
partnership interest

18. Adjusted basis at the end of
the tax year (Enter the sum of
lines 14, 16, and 17.) 84,362.

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD					STATEMENT	1
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX	
T MCEWAN MARTINEZ AND DUKES	268,083.	95,830.			9,932.	4,992.	
TOTALS	268,083.	95,830.			9,932.	4,992.	

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT	2
NAME OF PAYER		AMOUNT	
RAYMOND JAMES & ASSOCIATES, INC.		3,473.	
RAYMOND JAMES & ASSOCIATES, INC.		2,472.	
TOTAL TO FORM 1040, LINE 2A		5,945.	

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	3
NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS	
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE	27.	27.	
RAYMOND JAMES & ASSOCIATES, INC.	4,945.	3,191.	
RAYMOND JAMES & ASSOCIATES, INC.	27,912.	13,794.	
TOTAL INCLUDED IN FORM 1040, LINE 3A		17,012.	

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	4
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
RAYMOND JAMES- T - TAXPAYER FORM 8606	7,000.	0.	
RAYMOND JAMES- S - SPOUSE FORM 8606	7,000.	0.	
TOTAL TO FORM 1040, LINES 4A AND 4B	14,000.	0.	



FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	5
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JOHN HANCOCK TRUST CO LLC

AMOUNT RECEIVED THIS YEAR 183,629.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

183,629.

TOTAL INCLUDED IN FORM 1040, LINE 5B

183,629.

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
AT ANY TIME DURING 2023
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
FOR ALL OF 2023

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
FORM 1040, LINE 6A 65,748.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT 54,000.
SPOUSE AMOUNT 11,748.
2. MULTIPLY LINE 1 BY 50% (0.50) 32,874.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
RRB-1099 980,587.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 1,013,461.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
AND 23 AND 25 9,083.
7. SUBTRACT LINE 6 FROM LINE 5 1,004,378.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
\$32,000 IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
SPOUSE FOR ALL OF 2023, BE SURE YOU ENTERED 'D' TO THE
RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 972,378.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
\$12,000 IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 960,378.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 816,321.
16. ADD LINES 14 AND 15 822,321.
17. MULTIPLY LINE 1 BY 85% (.85) 55,886.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 55,886.
* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	TAX	STATEMENT	7
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DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	271,922.
TOTAL TO FORM 1040, LINE 16	271,922.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	8
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T S DESCRIPTION	AMOUNT
T MCEWAN MARTINEZ AND DUKES	95,830.
TOTAL TO FORM 1040, LINE 25A	95,830.

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	30,000.
2ND QTR ESTIMATE PAYMENT - JOINT	30,000.
3RD QTR ESTIMATE PAYMENT - JOINT	30,000.
4TH QTR ESTIMATE PAYMENT - JOINT	30,000.
TOTAL TO FORM 1040, LINE 26	120,000.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	10
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T S DESCRIPTION	AMOUNT
T JOHN HANCOCK TRUST CO LLC	18,363.
TOTAL TO FORM 1040, LINE 25B	18,363.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 11
T S DESCRIPTION		AMOUNT
- FORM 8959, LINE 24		801.
TOTAL TO FORM 1040, LINE 25C		801.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 12
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ST JAMES CATHEDRAL	200.	
TRINITY FORUM	400.	
TENNESSEE STATE UNIVERSITY	1,500.	
ATO FOUNDATION	150.	
CHOICES WOMENS CLINIC	107.	
THE GENEVA SCHOOL	500.	
GENEVA SCHOOL THIRTY AND THANKFUL	1,306.	
NATIONAL MS SOCIETY	106.	
YMCA OF SIOUX FALLS	103.	
MISCELLANEOUS CHARITIES	92.	
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A.	575.	
SUBTOTALS	5,039.	
TOTAL TO SCHEDULE A, LINE 11		5,039.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 13
DESCRIPTION		AMOUNT
MEDICARE PREMIUMS WITHHELD		5,045.
PRESCRIPTION DRUG COVERAGE INSURANCE WITHHELD		688.
SELF-EMPLOYED HEALTH INSURANCE		7,535.
TOTAL TO SCHEDULE A, LINE 1		13,268.



SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 14
DESCRIPTION	AMOUNT	
STATE SALES TAX	2,225.	
LOCAL SALES TAX	185.	
TOTAL TO SCHEDULE A, LINE 5A	2,410.	

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 15

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2023, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	2,225.
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2023? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2023? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. ORLANDO	.5000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	185.
6A ADD LINE 1 AND LINE 6.		2,410.
6B PART-YEAR DAYS RATE.		1.000000
6C MULTIPLY LINE 6A BY LINE 6B.		2,410.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	2,410.



SCHEDULE B	TAX-EXEMPT INTEREST FROM 1099-DIV	STATEMENT 16
NAME OF PAYER		AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.		3,473.
RAYMOND JAMES & ASSOCIATES, INC.		2,472.
TOTAL TAX-EXEMPT INTEREST FROM 1099-DIV TO SCHEDULE B, LINE 5		5,945.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 17
DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	5,450.	
TOTAL TO SCHEDULE D, PART II, LINE 11	5,450.	

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT 18
NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
STEPSTONE PRIVATE MARKETS CL I	746.	
RAYMOND JAMES & ASSOCIATES, INC.	1,103.	
RAYMOND JAMES & ASSOCIATES, INC.	17,852.	
TOTALS TO SCHEDULE D, LINE 13	19,701.	

SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 19

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
MCEWAN-EDWARDS BUILDING, LLC 20-4590532 P								78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A. 59-2668632 S		X					7,935.	394,930.
CSE OPORTUNITY FUND II LLC 84-3718427 P			*		1,371.			
CSE CREDIT TENANT FUND III, LLC 86-3000182 P					2,762.			
C4 HUDSON INVESTOR LLC 85-4284697 P				9,419.				
CSE MIXED USE- MULTIFAMILY FUND IV LLC 87-1978808 P				164.				
TOTALS TO SCH. E, LN. 29				9,583.	4,133.		7,935.	472,978.

* ENTIRE DISPOSITION OF PASSIVE ACTIVITY

FORM 4797 PROPERTY HELD MORE THAN ONE YEAR STATEMENT 20

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
CSE OPORTUNITY FUND II LLC						2,963.
CSE CREDIT TENANT FUND III, LLC						2,488.
CSE MIXED USE- MULTIFAMILY FUND IV LLC						-1.
TOTAL TO 4797, PART I, LINE 2						5,450.



FORM 6251	PASSIVE ACTIVITIES	STATEMENT 21
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NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
CSE OPORTUNITY FUND II LLC	FORM 4797	2,963.	2,963.	
CSE OPORTUNITY FUND II LLC	SCH E	1,371.	1,371.	
CSE CREDIT TENANT FUND III, LLC	FORM 4797	2,488.	2,488.	
CSE CREDIT TENANT FUND III, LLC	SCH E	2,762.	2,762.	
C4 HUDSON INVESTOR LLC	SCH E	-9,419.	-9,419.	
CSE MIXED USE-MULTIFAMILY FUND IV LLC	FORM 4797			
CSE MIXED USE-MULTIFAMILY FUND IV LLC	SCH E	-1.	-1.	
CSE MIXED USE-MULTIFAMILY FUND IV LLC		-164.	-164.	
TOTAL TO FORM 6251, LINE 2M				

FORM 6251	INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS	STATEMENT 22
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DESCRIPTION	AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.	568.
RAYMOND JAMES & ASSOCIATES, INC.	25.
TOTAL TO FORM 6251, LINE 2G	593.

FORM 6251	DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986	STATEMENT 23
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DESCRIPTION	AMOUNT
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC	-2,845.
TOTAL TO FORM 6251, LINE 2L	-2,845.

FORM 8995-A QUALIFIED REIT DIVIDENDS AND PTP INCOME STATEMENT 24

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
RAYMOND JAMES & ASSOCIATES, INC.	34.	
RAYMOND JAMES & ASSOCIATES, INC.	121.	
TOTAL TO FORM 8995-A, LINE 28	155.	

FORM 8995-A QUALIFIED BUSINESS INCOME STATEMENT 25
SCHEDULE C

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
CSE OPORTUNITY FUND II LLC	4,348.	4,348.	0.
CSE CREDIT TENANT FUND III, LLC	6,116.	6,116.	0.
C4 HUDSON INVESTOR LLC	-22,788.		
CSE MIXED USE- MULTIFAMILY FUND IV LLC	-388.		

FORM 8995-A QUALIFIED BUSINESS NET LOSS CARRYOVER STATEMENT 26
SCHEDULE C FROM PRIOR YEARS

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	30,400.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	30,400.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 27

MCEWAN-EDWARDS BUILDING, LLC	-78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A.	-386,995.
AMOUNT TO FORM 8960, LINE 4B	-465,043.

FORM 8582	OTHER PASSIVE ACTIVITIES - PART V			STATEMENT 28	
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE OPORTUNITY FUND II LLC	4,334.	0.		4,334.	
CSE CREDIT TENANT FUND III, LLC	5,255.	0.	-5.	5,250.	
C4 HUDSON INVESTOR LLC	0.	-22,788.	-29,329.		-52,117.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-829.	-83.		-912.
TOTALS	9,589.	-23,617.	-29,417.	9,584.	-53,029.

FORM 8582	ALLOCATION OF UNALLOWED LOSSES - PART VII			STATEMENT 29	
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS	
C4 HUDSON INVESTOR LLC	SCH E	52,117.	.982801863	42,698.	
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	912.	.017198137	747.	
TOTALS		53,029.	1.000000000	43,445.	

FORM 8582	ALLOWED LOSSES - PART VIII			STATEMENT 30	
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS	
CSE CREDIT TENANT FUND III, LLC	SCH E	5.	0.	5.	
C4 HUDSON INVESTOR LLC	SCH E	52,117.	42,698.	9,419.	
TOTALS		52,122.	42,698.	9,424.	

FORM 8582 ACTIVITIES WITH LOSSES REPORTED ON 2 OR STATEMENT 31
 MORE DIFFERENT FORMS OR SCHEDULES - PART IX

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	CSE MIXED USE- MULTIFAMILY	4.	0.	4.	.004385965	3.	1.
1	CSE MIXED USE- MULTIFAMILY	908.	0.	908.	.995614035	744.	164.
				912.	1.000000000	747.	165.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 32

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	CSE OPORTUNITY FUND II LLC	FORM 4797	2,963.		2,963.		
	CSE OPORTUNITY FUND II LLC	SCH E	1,371.		1,371.		
	CSE CREDIT TENANT FUND III, LLC	FORM 4797	2,488.		2,488.		
	CSE CREDIT TENANTS FUND III, LLC	SCH E	2,767.	-5.	2,762.		
	C4 HUDSON INVESTOR LLC	SCH E	-22,788.	-29,329.	-52,117.	42,698.	9,419.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	FORM 4797	-4.		-4.	3.	1.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-825.	-83.	-908.	744.	164.
	TOTALS		-14,028.	-29,417.	-43,445.	43,445.	9,584.
	PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						5.
	TOTAL TO FORM 8582, LINE 11						9,589.

FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - PART V

STATEMENT 33

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE OPORTUNITY FUND II LLC	4,334.	0.		4,334.	
CSE CREDIT TENANT FUND III, LLC	5,255.	0.	-5.	5,250.	
C4 HUDSON INVESTOR LLC	0.	-22,788.	-29,329.		-52,117.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-829.	-83.		-912.
TOTALS	9,589.	-23,617.	-29,417.	9,584.	-53,029.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 34

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	52,117.	.982801863	42,698.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	912.	.017198137	747.
TOTALS		53,029.	1.000000000	43,445.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 35

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
CSE CREDIT TENANT FUND III, LLC	SCH E	5.	0.	5.
C4 HUDSON INVESTOR LLC	SCH E	52,117.	42,698.	9,419.
TOTALS		52,122.	42,698.	9,424.

STATEMENT 36

STATEMENT 37



FORM 4562
PART I - BUSINESS INCOME
STATEMENT 38

INCOME TYPE	AMOUNT
S CORP - MCEWAN, MARTINEZ., DUKES & HALL P.A.	394,930.
WAGES	268,083.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	663,013.

Baker, Hyatt, Homrich & Zokvic, P.A.
2203 East Michigan Street
Orlando, Florida 32806-4944
Phone 407-425-5200 Fax 407-425-5102

June 13, 2024

Rafael E. & Rebecca E. Martinez
1115 Woodland Street
Orlando, FL 32806

Dear Ralph & Rebecca:

Enclosed is your 2023 North Carolina Income Tax return.

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8879-SO to our office. We will then transmit your return electronically to the NCDOR, and no further action is required. Do not mail the paper copy of the return to the NCDOR.

Your overpayment in the amount of \$314 has been applied to your state declaration of estimated tax.

No payment is required.

Your copy of the return is enclosed for your records. We suggest that you download and retain this copy indefinitely for future reference. If you provided us with any original tax documents, we will return those to you by mail or notify you that they are available for pick up at our front desk at your convenience.

We appreciate your continued business and the opportunity to serve your accounting and tax needs. If you have any questions please do not hesitate to contact us.

Very truly yours,

J. Alden Baker, CPA

8879-SO**State-Only e-file Signature Authorization****2023**

▶ Do not send to the Taxing Authority. This is not a tax return.

▶ Keep this form for your records.

Submission Identification Number (SID) ▶

Taxpayer's name

RAFAEL E. MARTINEZ

Social security number

Spouse's name

REBECCA E. MARTINEZ

per

Part I Electronically Filed States

NC

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the taxing authority and to receive from the taxing authority (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the taxing authority and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only☒ I authorize **BAKER, HYATT, HOMRICH & ZOKVIC, P.A** to enter or generate my PIN**ERO firm name**

as my signature on my tax year 2023 electronically filed income tax return.

do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶ **06/13/2024****Spouse's PIN: check one box only**☒ I authorize **BAKER, HYATT, HOMRICH & ZOKVIC, P.A** to enter or generate my PIN**ERO firm name**

as my signature on my tax year 2023 electronically filed income tax return.

do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶ **06/13/2024****Practitioner PIN Method Returns Only - continue below****Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected P

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2023 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶

Date ▶

D-400 (39) 8-16-23 Individual Income Tax Return 2023

< Staple All Pages of Your

North Carolina Department of Revenue

Return and W-2s Here

☐ Amended ReturnDOR
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Only

For calendar year 2023, or fiscal year beginning 23 and ending		Are you a veteran? Yes ☐ No ☒
RAFAEL E MARTINEZ & REBECCA E MARTINEZ		Is your spouse a veteran? Yes ☐ No ☒
1115 WOODLAND STREET		Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040? Yes ☐ No ☒
ORLANDO FL 32806		Year spouse died: Yes ☐ No ☒
Filing Status ☐ 1. Single ☒ 2. Married Filing Jointly ☐ 3. Married Filing Separately ☐ 4. Head of Household ☐ 5. Qualifying Widow(er)	Your SSN [REDACTED] Spouse's SSN [REDACTED]	
Were you a resident of N.C. for the entire year? Yes ☐ No ☒	Return for deceased taxpayer. Date of death:	
Was your spouse a resident for the entire year? Yes ☐ No ☒	Return for deceased spouse. Date of death:	
N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)		
☐ Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident.		
☐ Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.		

FS	2	PP	Y	DT	N	OC	N	TPRES	N	SPRES	N	VT	N	SVT	N
MART	1115	32806	DS	N	EA	N	TD			SD				FDEXT	N
RAFAEL		E	MARTINEZ							266942898					
REBECCA		E	MARTINEZ							264579836	FL	32806			
1115 WOODLAND STREET										ORLANDO					
06	1021445			16				0		26C			0		
07	0			18	Y			0		26E			0		
09	59082			20A				0		EU					
10A	0			20B				0		27			0		
10B	0			21A				0		29			314		
11	S	N	I	Y				0		30			0		
11	76436			21C				327		31			0		
13	00003			21D				0		32			0		
14	266			26A				0		34			0		
15	13			26B				0							
TN				PN				4074255200		PP			593096580		



7020139025

Sign Return Below		☒ Refund Due	Payment Due	
I declare and certify 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.		☒ Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.		
Your Signature _____ Date _____		Spouse's Signature (If filing joint return, both must sign.) _____ Date _____		
Contact Phone No. (Include area code) _____				
PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.				
J. ALDEN BAKER, CP		[REDACTED]		
Paid Preparer's Signature _____ Date _____		N		
If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001				
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640				

Last Name (First 10 Characters) **MARTINEZ**

Your Social Security Number

D-400 Line-by-Line Information

6.	Federal Adjusted Gross Income	6.	1021445
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	1021445
9.	Deductions From Federal Adjusted Gross Income	9.	59082
10.	Child Deduction		
a.	Enter the number of qualifying children for whom you were allowed a federal child tax credit	10a.	0
b.	Enter the amount of the child deduction	10b.	0
11.	N.C. Standard Deduction	11.	N
11.	N.C. Itemized Deduction	11.	Y
11.	Deduction amount	11.	76436
12.	a. Add Lines 9, 10b, and 11	12a.	135518
	b. Subtract Line 12a from Line 8	12b.	885927
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.0003
14.	N.C. Taxable Income	14.	266
15.	N.C. Income Tax	15.	13
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	13
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	13

North Carolina Income Tax Withheld

20a.	Your tax withheld	20a.	0
20b.	Spouse's tax withheld	20b.	0

Other Tax Payments

21a.	2023 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	327
21d.	S Corporation	21d.	0
22.	Additional Payments	22.	0
23.	Add Lines 20a through 22	23.	327
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	327
26a.	Tax Due	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	Pay this Amount	27.	0
28.	Overpayment	28.	314

Amount of Refund to Apply to:

29.	Amount of Line 28 to be applied to 2024 Estimated Income Tax	29.	314
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	314
34.	Amount to be Refunded	34.	0

D-400 Sch S (39)

8-16-23

2023 N.C. Adjustments for Individuals

North Carolina Department of Revenue

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If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

MARTINEZ

Your Social Security Number

01	0	13	0	23D	0	30	0
02	0	14	0	23E	0	31	0
03	0	15	0	24A	0	32	0
04	0	17	0	24B	0	33	0
05	0	18	2395	24C	0	34	0
06	0	19	55886	24D	0	35	0
07	0	20	0	24E	0	36	0
08	0	21	0	25	0	37	0
09	0	22	0	26	0	38	0
10	0	23A	0	27	0	39	801
11	0	23B	0	28	0	40	0
12	0	23C	0	29	0		

Part A. Additions to Federal Adjusted Gross Income

1.	Interest Income From Obligations of States Other Than N.C.	1.	0
2.	Deferred Gains Reinvested Into an Opportunity Fund	2.	0
3.	Bonus Depreciation	3.	0
4.	IRC Section 179 Expense	4.	0
5.	S-Corporation Shareholder Built-in Gains Tax	5.	0
6.	Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	6.	0
7.	Federal Net Operating Loss Deduction	7.	0
8.	State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	8.	0
9.	Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	9.	0
10.	Discharge of Qualified Principal Residence Indebtedness	10.	0
11.	Qualified Education Loan Payments Paid by Employer	11.	0
12.	Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	12.	0
13.	Discharge of Certain Student Loan Debt	13.	0
14.	Taxed Pass-Through Entity Loss	14.	0
15.	Reserved for Future Use XX	15.	0
16.	Total Additions - Add Lines 1 through 15	16.	0



7020739025

Last Name (First 10 Characters) **MARTINEZ**

Your Social Security Number

Part B. Deductions From Federal Adjusted Gross Income

17.	State or Local Income Tax Refund	17.	0
18.	Interest Income From Obligations of the United States or United States' Possessions	18.	2395
19.	Taxable Portion of Social Security and Railroad Retirement Benefits	19.	55886
20.	Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	20.	0
21.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	21.	0
22.	Bonus Asset Basis	22.	0
23.	Bonus Depreciation		
23a.	2018 0	23b. 2019 0	23c. 2020 0
23d.	2021 0	23e. 2022 0	23f. Total 0
24.	IRC Section 179 Expense		
24a.	2018 0	24b. 2019 0	24c. 2020 0
24d.	2021 0	24e. 2022 0	24f. Total 0
25.	Recognized IRC Section 1400Z-2 Gain	25.	0
26.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	26.	0
27.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	27.	0
28.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	28.	0
29.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	29.	0
30.	Personal Education Student Account Deposits	30.	0
31.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	31.	0
32.	Certain Economic Incentive Payments	32.	0
33.	Certain N.C. Grant Payments	33.	0
34.	Certain Net Operating Loss Carrybacks	34.	0
35.	Excess Net Operating Loss Carryforward	35.	0
36.	Excess Business Loss	36.	0
37.	Business Interest Limitation	37.	0
38.	Taxed Pass-Through Entity Income	38.	0
39.	N.C. Net Operating Loss	39.	801
40.	Reserved for Future Use XX	40.	0
41.	Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40	41.	59082

This page must be filed with the first page of this form.

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400.
If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **MARTINEZ**

Your Social Security Number

01	0	05	8739	07A	13268	08	0
02	8739	06	67697	07D	0	09	0

N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, do not complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

If your filing status is:

- Single
- Head of household
- Married filing jointly
- Qualifying widow(er)/Surviving Spouse
- Married filing separately:

If your spouse does not claim itemized deductions

If your spouse claims itemized deductions

Your N.C. standard deduction is:

\$ 12,750

\$ 19,125

\$ 25,500

\$ 25,500

\$ 12,750

\$ 0

If you are not eligible for a standard deduction on your federal tax return

\$ 0

1.	Home Mortgage Interest	1.	0
2.	Real Estate Property Taxes	2.	8739
3.	Home Mortgage Interest and Real Estate Property Taxes Before Limitation	3.	8739
4.	Home Mortgage Interest and Real Estate Property Taxes Limitation	4.	20000
5.	Home Mortgage Interest and Real Estate Property Taxes After Limitation	5.	8739
6.	Charitable Contributions	6.	67697
7.	a. Medical and Dental Expenses Before Limitation	7a.	13268
	b. Enter the amount from Form D-400, Line 6	7b.	1021445
	c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.	7c.	76608
	d. Medical and Dental Expenses After Limitation	7d.	0
8.	Repayment of Claim of Right Income	8.	0
9.	Reserved for Future Use XX	9.	0
10.	Total N.C. Itemized Deductions - Add Lines 5, 6, 7d, 8, and 9	10.	76436



7021139025

D-400 Sch PN (39)

8-16-23

**2023 Part-Year Resident and
Nonresident Schedule**

North Carolina Department of Revenue

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If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **MARTINEZ**

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

NRT	Y	PYT	N	22	294
NRS	Y	PYS	N	23	971446

Part A. Residency Status

Taxpayer is: (Select applicable box)

☐ Full-Year Resident ☒ Nonresident ☐ Part-Year Resident
Date N.C. residency began Date N.C. residency ended

Spouse is: (Select applicable box)

☐ Full-Year Resident ☒ Nonresident ☐ Part-Year Resident
Date N.C. residency began Date N.C. residency ended

If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income	COLUMN A		COLUMN B	
	Total Income from all Sources		Amount of Column A Attributable to N.C.	
1. Wages, Salaries, Tips, Etc.	1.	268083		0
2. Taxable Interest	2.	5302		57
3. Taxable Dividends	3.	32884		0
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4.	0		0
5. Alimony Received	5.	0		0
6. Business Income or (Loss)	6.	0		0
7. Capital Gain or (Loss)	7.	25151		2963
8. Other Gains or (Losses)	8.	0		0
9. Taxable Amount of IRA Distributions	9.	0		0
10. Taxable Amount of Pensions and Annuities	10.	183629		0
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	STMT 1 11.	459593		-1925
12. Farm Income or (Loss)	12.	0		0
13. Unemployment Compensation	13.	0		0
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14.	55886		0
15. Other Income	15.	0		-801
16. Total Income	16.	1030528		294

North Carolina Adjustments

North Carolina Adjustments	COLUMN A		COLUMN B	
	Amount from Form D-400 Schedule S		Amount of Column A Attributable to N.C.	
17. Additions				
a. Interest Income From Obligations of States Other Than N.C.	17a.	0		0
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.	0		0
c. Bonus Depreciation	17c.	0		0
d. IRC Section 179 Expense	17d.	0		0
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17e.	0		801
18. Total Additions	18.	0		801

Last Name (First 10 Characters)

MARTINEZ

Your Social Security Number

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

		COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
19.	Deductions		
	a. State or Local Income Tax Refund	19a. 0	0
	b. Interest Income From Obligations of the United States or United States' Possessions	19b. 2395	0
	c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c. 55886	0
	d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	19d. 0	0
	e. Bonus Asset Basis	19e. 0	0
	f. Bonus Depreciation	19f. 0	0
	g. IRC Section 179 Expense	19g. 0	0
	h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income	19h. 801	801
20.	Total Deductions	20. 59082	801
21.	Total Income Modified by N.C. Adjustments	21. 971446	294

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22.	Enter the Amount From Column B, Line 21	22.	294
23.	Enter the Amount From Column A, Line 21	23.	971446
24.	Part-Year Residents and Nonresident Taxable Percentage	24.	0.0003

D-400 Sch PN-1 (39)

8-16-23

**2023 Other Additions and
Other Deductions**
North Carolina Department of RevenueDOR
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If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. If this Schedule is not attached to Form D-400, the Department may be unable to process the tax return.

Last Name (First 10 Characters) **MARTINEZ**

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S-Corporation Shareholder Built-in Gains Tax	1. 0	0
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	2. 0	0
3. Federal Net Operating Loss Deduction	3. 0	801
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4. 0	0
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5. 0	0
6. Discharge of Qualified Principal Residence Indebtedness	6. 0	0
7. Qualified Education Loan Payments Paid by Employer	7. 0	0
8. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	8. 0	0
9. Discharge of Certain Student Loan Debt	9. 0	0
10. Taxed Pass-Through Entity Loss	10. 0	0
11. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	11. 0	0
12. Total Other Additions	12. 0	801

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income

13. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13. 0	0
14. Recognized IRC Section 1400Z-2 Gain	14. 0	0
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15. 0	0
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16. 0	0
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	17. 0	0
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18. 0	0
19. Personal Education Student Account Deposits	19. 0	0
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20. 0	0
21. Certain Economic Incentive Payments	21. 0	0
22. Certain N.C. Grant Payments	22. 0	0
23. Certain Net Operating Loss Carrybacks	23. 0	0
24. Excess Net Operating Loss Carryforward	24. 0	0
25. Excess Business Loss	25. 0	0
26. Business Interest Limitation	26. 0	0
27. Taxed Pass-Through Entity Income	27. 0	0
28. N.C. Net Operating Loss	28. 801	801
29. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	29. 0	0
30. Total Other Deductions	30. 801	801

(39)
12-23

D-422
2023 Underpayment of
Estimated Tax by Individuals

Name(s) shown on tax return

RAFAEL E. & REBECCA E. MARTINEZ

S

Part I. Required Annual Payment

- | | | |
|---|----|---------------------------------|
| 1. North Carolina income tax (From 2023 Form D-400, Line 15) | 1. | <input type="text" value="13"/> |
| 2. Tax credits (From 2023 Form D-400, Line 16) | 2. | <input type="text"/> |
| 3. Line 1 minus Line 2 | 3. | <input type="text" value="13"/> |
| 4. Multiply Line 3 by 90% (.90) or 66 2/3% (.6667) for farmers and commercial fishermen | 4. | <input type="text" value="12"/> |
| 5. North Carolina income tax withheld (From 2023 Form D-400, Lines 20a plus 20b) | 5. | <input type="text"/> |
| 6. Line 3 minus Line 5. If less than \$1,000, stop ; do not complete this form. You do not owe interest. | 6. | <input type="text" value="13"/> |
| 7. 2022 North Carolina income tax (From 2022 Form D-400, Line 15 minus Line 16) | 7. | <input type="text"/> |
| 8. Required annual payment. Enter the smaller of Line 4 or Line 7. | 8. | <input type="text"/> |

Note: If Line 5 is equal to or more than Line 8, **stop**. You do not owe interest.

Do not file this form with your return. Keep it for your records.

Last Name (First 10 Characters)

Your Social Security Number

Part II. Short Method - Read the instructions before completing Lines 9 through 15. The Short Method cannot be used in all circumstances.

9. Enter the amount, if any, from Part I, Line 5	9.											
10. Enter the total amount, if any, of estimated tax payments you made	10.											
11. Add Lines 9 and 10	11.											
12. Total underpayment for year. Line 8 minus Line 11. (If zero or less, stop ; you do not owe interest.)	12.											
13. Multiply Line 12 by .04949 ; enter the result	13.											
14. • If the amount on Line 12 was paid on or after 4/15/24, enter -0-.												
• If paid before 4/15/24, make the following computation to find the amount to enter on Line 14.												
<table border="0"> <tr> <td>Amount on</td> <td></td> <td>Number of days paid</td> <td></td> <td></td> </tr> <tr> <td>Line 12</td> <td>X</td> <td>before 4/15/24</td> <td>X</td> <td>.00022</td> </tr> </table>	Amount on		Number of days paid			Line 12	X	before 4/15/24	X	.00022	14.	
Amount on		Number of days paid										
Line 12	X	before 4/15/24	X	.00022								
15. Interest on the underpayment (Line 13 minus Line 14. Enter the result here and on Form D-400, Line 26e.)	15.											

Part III. Regular Method**Payment Due Dates**

(If the payment due date falls on a Saturday, Sunday or holiday, the payment is due on or before the next business day.)

Section A - Figure Your Underpayment

	(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
16. Divide Line 8 by 4 and enter the result in each column. Exception: If you use the annualized income installment method, complete Form D-422A, 2023 Annualized Income Installment Worksheet, and check this box. ☐ 16.				
17. Estimated tax paid and North Carolina income tax withheld. For Column (a) only, enter the amount from Line 17 on Line 21. (If Line 17 is equal to or more than Line 16 for each payment period, stop ; you do not owe interest.) Complete Lines 18 through 24 of one column before going to the next column. 17.				
18. Enter amount, if any, from Line 24 of previous column 18.				
19. Add Lines 17 and 18 19.				
20. Add amounts on Lines 22 and 23 of the previous column and enter the result 20.				
21. Subtract Line 20 from Line 19 and enter the result. If zero or less, enter zero. (For Column (a) only, enter the amount from Line 17.) 21.				
22. Remaining underpayment from previous period. If the amount on Line 21 is -0-, subtract Line 19 from Line 20 and enter the result. Otherwise, enter -0-. 22.				
23. Underpayment. If Line 16 is larger than or equal to Line 21, subtract Line 21 from Line 16 and enter the result. Enter -0- on Line 18 of the next column and go to Line 19. Otherwise, go to Line 24. 23.				
24. Overpayment. If Line 21 is larger than Line 16, subtract Line 16 from Line 21 and enter the result. Then go to Line 18 of next column. 24.				

Section B - Figure the Interest on Underpayment (Complete Lines 25 and 26 of one column before going to the next column.)

April 15, 2023 - December 31, 2023		4/15/23	6/15/23	9/15/23	
25. Number of days after the date shown above Line 25 through the date the amount on Line 23 was paid or 12/31/23, whichever is earlier. 25.	Days:				
26. Underpayment on Line 23 X $\frac{\text{Number of days on Line 25}}{365}$ X .07 26.	\$	\$	\$		
January 1, 2024 - April 15, 2024		12/31/23	12/31/23	12/31/23	1/15/24
27. Number of days after the date shown above Line 27 through the date the amount on Line 23 was paid or 4/15/24, whichever is earlier. 27.	Days:				
28. Underpayment on Line 23 X $\frac{\text{Number of days on Line 27}}{366}$ X .08 28.	\$	\$	\$	\$	
29. Interest on the underpayment (Add the amounts on Lines 26 and 28 for each column. Enter the result here and on Form D-400, Line 26e.)					29. \$

(39)

8-23

NC-NOL**2023 Net Operating Loss Worksheet**

Read the instructions before completing this worksheet. Failure to read the instructions in their entirety will result in an incorrect N.C. NOL calculation.

Name (First 10 Characters)

Federal Tax ID Number

MARTINEZ

Do not send a photocopy of this form

Part 1. Net Operating Loss Calculation

(Complete Part 1 to determine if you have an N.C. NOL for the tax year 2023)

1a. Federal Adjusted Gross Income	1a.	294		
1b. Additions to Federal Adjusted Gross Income	1b.			
1c. Add Lines 1a and 1b			1c.	294
1d. Deductions from Federal Adjusted Gross Income	1d.			
1e. N.C. Standard Deduction Amount or N.C. Itemized Deduction Amount	1e.	23		
1f. Excess Business Loss Included as Other Income on your 2023 Federal Income Tax Return	1f.			
1g. Add Lines 1d through 1f			1g.	23
1. Subtract Lines 1g from Line 1c				1.
2. Nonbusiness Capital Losses (Enter as a positive number)	2.			
3. Nonbusiness Capital Gains (Without regard to any IRC section 1202 exclusion)	3.			
4. If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and enter the difference. Otherwise, enter zero			4.	
5. If Line 3 is greater than Line 2, subtract Line 2 from Line 3 and enter the difference. Otherwise, enter zero			5.	
6. Nonbusiness Deductions (Enter as a positive number)	6.			
7. Nonbusiness Income Other than Capital Gains	7.			
8. Add Line 5 and Line 7			8.	
9. If Line 6 is greater than Line 8, subtract Line 8 from Line 6 and enter the difference. Otherwise, enter zero				9.
10. If Line 8 is greater than Line 6, subtract Line 6 from Line 8 and enter the difference. Otherwise, enter zero (Amount cannot exceed the amount entered on Line 5)	10.			
11. Business Capital Losses Before Limitations (Enter as a positive number)	11.			
12. Business Capital Gains (Without regard to any IRC section 1202 exclusion)	12.			
13. Add Line 10 and Line 12			13.	
14. Subtract Line 13 from Line 11. (If zero or less, enter zero)			14.	
15. Add Line 4 and Line 14			15.	
16a. Enter the amount of your Net Short-Term Capital Gain (Loss)	16a.			
16b. Enter the amount of your Net Long-Term Capital Gain (Loss)	16b.			
16c. Add Lines 16a and 16b			16c.	
16. Amount of Line 16c (Enter the amount as a positive number.) Important: If you do not have a loss on Line 16c (and do not have a IRC section 1202 exclusion), skip Lines 16 through 21 and enter the amount of Line 15 on Line 22.			16.	

2023

Part 1. Net Operating Loss Calculation

17. IRC Section 1202 Exclusion from your 2023 Federal Income Tax Return 18. Subtract Line 17 from Line 16. <i>(If zero or less, enter zero)</i> 19. Enter the smaller of Line 16 or \$3,000, or if you filed your N.C. tax return married filing separately, enter the smaller of Line 16 or \$1,500 20. If Line 18 is greater than Line 19, subtract Line 19 from Line 18 and enter the difference. Otherwise, enter zero. 21. If Line 19 is greater than Line 18, subtract Line 18 from Line 19 and enter the difference. Otherwise, enter zero. 22. Subtract Line 20 from Line 15. <i>(If zero or less, enter zero)</i> Important: If you were not required to complete Lines 16 through 21, enter the amount from Line 15. 23. N.C. NOL Deduction for Losses from Prior Years <i>(Enter as a positive number)</i> 24. N.C. NOL <i>(Add Lines 1, 9, 17, 21, 22, and 23. If the result is less than zero, enter the amount here. If the result is zero or more, you do not have an N.C. NOL.)</i>			17.
		18.	
		19.	
		20.	
			21.
			22.
			23.
	24.		

2023

Part 2A. Federal Net Operating Loss Carryover Deduction (Complete Part 2A to determine the amount of your Federal Net Operating Loss Carryover to deduct for tax year 2023)

Tax Year	Column A Federal NOL Incurred and not Absorbed by January 1, 2022	Column B Federal NOL Carryover Deducted as N.C. NOL in Tax Year 2023	Column C Federal NOL Carryover Remaining (Column A minus Column B)
1. 2008			
2. 2009			
3. 2010			
4. 2011			
5. 2012			
6. 2013			
7. 2014			
8. 2015			
9. 2016			
10. 2017			
11. 2018			
12. 2019			
13. 2020			
14. 2021			
	15. Federal NOL Carryover Deduction (Add Lines 1 through 14, Column B and enter the result here)		

Part 2B. North Carolina Net Operating Loss Carryover Deduction (Complete Part 2B to determine the amount of your N.C. Net Operating Loss Carryover to deduct for tax year 2023)

Tax Year	Column A N.C. NOL Carryover	Column B N.C. NOL Carryover Deducted as N.C. NOL in Tax Year 2023	Column C N.C. NOL Carryover Remaining (Column A minus Column B)
16. 2022	801	801	
	17. N.C. NOL Carryover Deduction (Enter the amount from Line 16, Column B)	801	

Part 2C. North Carolina Net Operating Loss Deduction (Complete Part 2C to determine the amount of your N.C. NOL Deduction for tax year 2023)

18. Federal NOL Carryover Deduction Amount (Enter the Federal NOL Carryover Deduction amount from Part 2A, Line 15)	18.
19. N.C. NOL Carryover Deduction Amount (Enter the N.C. NOL Carryover Deduction amount from Part 2B, Line 17)	19. 801
20. Total N.C. NOL Deduction (Add Lines 18 and 19 and enter the result here and on Form D-400, Schedule S, Line 39)	20. 801



NC D-400 SCH PN		PASSTHROUGH INCOME	STATEMENT	1
DESCRIPTION			AMOUNT	
CSE CREDIT TENANT FUND III, LLC			2533	
C4 HUDSON INVESTOR LLC			-5774	
CSE MIXED USE- MULTIFAMILY FUND IV LLC			-55	
CSE OPORTUNITY FUND II LLC			1371	
TOTAL TO FORM D-400, SCHEDULE PN, PART B, LINE 11B			-1925	

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending		See separate instructions.
Your first name and middle initial RAFAEL E.	Last name MARTINEZ	Your social security number 
If joint return, spouse's first name and middle initial REBECCA E.	Last name MARTINEZ	
Home address (number and street). If you have a P.O. box, see instructions. 1115 WOODLAND STREET		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO		
State ZIP code FL 32806		
Foreign country name		Foreign province/state/county
Foreign postal code		

Filing Status	☐ Single	☐ Head of household (HOH)
	☒ Married filing jointly (even if only one had income)	☐ Qualifying surviving spouse (QSS)
Check only one box.	☐ Married filing separately (MFS)	
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent		
Digital Assets	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No	
Standard Deduction	Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent	
	☐ Spouse itemizes on a separate return or you were a dual-status alien	

Age/Blindness	You: ☒ Were born before January 2, 1959 ☐ Are blind	Spouse: ☒ Was born before January 2, 1959 ☐ Is blind
Dependents (see instructions):	(2) Social security number	(3) Relationship to you
If more than four dependents, see instr. and check here ☐	(1) First name Last name	(4) Check the box if qualifies for (see instr.): Child tax credit Credit for other dependents

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	268,083.			
	b	Household employee wages not reported on Form(s) W-2		1b				
	c	Tip income not reported on line 1a (see instructions)		1c				
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d				
	e	Taxable dependent care benefits from Form 2441, line 26		1e				
	f	Employer-provided adoption benefits from Form 8839, line 29		1f				
	g	Wages from Form 8919, line 6		1g				
	h	Other earned income (see instructions)		1h				
	i	Nontaxable combat pay election (see instructions)	1i					
	z	Add lines 1a through 1h		1z	268,083.			
	2a	Tax-exempt interest	2a	5,945.	b	Taxable interest	2b	5,302.
	3a	Qualified dividends	3a	17,012.	b	Ordinary dividends	3b	32,884.
	4a	IRA distributions	4a	14,000.	b	Taxable amount	4b	0.
	5a	Pensions and annuities	5a		b	Taxable amount	5b	183,629.
	6a	Social security benefits	6a	65,748.	b	Taxable amount	6b	55,886.
c	If you elect to use the lump-sum election method, check here (see instructions)		☐					
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	☐	7	25,151.				
8	Additional income from Schedule 1, line 10		8	459,593.				
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	1,030,528.				
10	Adjustments to income from Schedule 1, line 26		10	9,083.				
11	Subtract line 10 from line 9. This is your adjusted gross income		11	1,021,445.				
12	Standard deduction or itemized deductions (from Schedule A)		12	77,697.				
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	31.				
14	Add lines 12 and 13		14	77,728.				
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	943,717.				

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	271,922.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	271,922.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	257.
	21	Add lines 19 and 20	21	257.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	271,665.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,985.
24	Add lines 22 and 23. This is your total tax	24	275,650.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 8	25a	95,830.
	b	Form(s) 1099 SEE STATEMENT 10	25b	18,363.
	c	Other forms (see instructions) SEE STATEMENT 11	25c	801.
	d	Add lines 25a through 25c	25d	114,994.
	26	2023 estimated tax payments and amount applied from 2022 return STATEMENT 9	26	120,000.
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	45,000.	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	45,000.	
33	Add lines 25d, 26, and 32. These are your total payments	33	279,994.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,344.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
	b	Routing number c Type: ☐ Checking ☐ Savings		
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	4,344.

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes . Complete below. ☐ No		
	Designee's name J. ALDEN BAKER, CPA	Phone no.	Personal identification number (PIN) 99377

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation

Spouse's signature	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

Joint return? See instructions. Keep a copy for your records.	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
	Phone no.	Email address RMARTINEZ@MMDORL.COM	

Paid Preparer Use Only	Preparer's name J. ALDEN BAKER, CPA	Preparer's signature J. ALDEN BAKER, CPA	Date	PTIN P00599377	Check if: ☐ Self-employed
	Phone no. (407) 425-5200				

Firm's name	BAKER, HYATT, HOMRICH & ZOKVIC, P.A.			(407) 425-5200
	2203 EAST MICHIGAN STREET			
Firm's address	ORLANDO, FL 32806-4944			

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	459,593.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	459,593.

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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	9,083.
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	9,083.

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 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **02**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach 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 If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	1,434.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	351.
12	Net investment income tax. Attach Form 8960	12	2,200.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price 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

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 8697 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	3,985.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

RAFAEL E. & REBECCA E. MARTINEZ

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	257.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	257.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	45,000.
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	45,000.

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- | | | | |
|---|--|---|---------|
| 1 | Medical and dental expenses (see instructions) SEE STATEMENT 13 | 1 | 13,268. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 21,021,445. | | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 76,608. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

**Taxes You
Paid**

- | | | | |
|---|---|----|---------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 14 ☒ | 5a | 2,410. |
| b | State and local real estate taxes (see instructions) | 5b | 8,739. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 11,149. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000. |
| 6 | Other taxes. List type and amount: | 6 | |
| 7 | Add lines 5e and 6 | 7 | 10,000. |

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

- | | | | |
|----|---|----|--|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | |
| b | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Reserved for future use | 8d | |
| e | Add lines 8a through 8c | 8e | |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | |

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- | | | | | |
|----|--|----|---------|---------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | 5,039. | STMT 12 |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | 62,658. | |
| 13 | Carryover from prior year | 13 | | |
| 14 | Add lines 11 through 13 | 14 | 67,697. | |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|--|----|--|
| 16 | Other - from list in instructions. List type and amount: | 16 | |
|----|--|----|--|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | 77,697. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | |

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **08**

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

Part I

Interest

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

JPMORGAN CHASE BANK NA
RAYMOND JAMES & ASSOCIATES, INC.
RAYMOND JAMES & ASSOCIATES, INC.
ACCRUED INTEREST
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A.
FROM K-1 - CSE OPORTUNITY FUND II LLC
FROM K-1 - CSE CREDIT TENANT FUND III, LLC
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC

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

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

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

Part II

Ordinary Dividends

5 List name of payer:
SREIT CLASS T SHARES
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE
VINEBROOK HOMES TRUST INC A
RAYMOND JAMES & ASSOCIATES, INC.
RAYMOND JAMES & ASSOCIATES, INC.

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

SUBTOTAL FOR LINE 5
TAX-EXEMPT DIVIDENDS SEE STATEMENT 16

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

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

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

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

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

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

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

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

Yes	No
	X
	X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

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

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

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 17				11 5,450.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions STMT 18				13 19,701.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 25,151.

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	25,151.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section						☐ Yes	☒ No
28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk	
A	SEE STATEMENT 19						
B							
C							
D							
Passive Income and Loss				Nonpassive Income and Loss			
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1		(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A							
B							
C							
D							
29a	Totals		4,133.			472,978.	
b	Totals	9,583.			7,935.		
30	Add columns (h) and (k) of line 29a					30	477,111.
31	Add columns (g), (i), and (j) of line 29b					31	(17,518.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31					32	459,593.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number	
A			
B			
Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	
(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1	
A			
B			
34a	Totals		
b	Totals		
35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36	37	

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

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

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	459,593.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20**1a****b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS
assets**1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other
Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 20						5,450.

3 Gain, if any, from Form 4684, line 39**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824**5****6** Gain, if any, from line 32, from other than casualty or theft**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows**7**

5,450.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K,
line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount
from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section
1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on
the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If
line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term
capital gain on the Schedule D filed with your return. See instructions**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

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

()

12 Gain, if any, from line 7 or amount from line 8, if applicable**12****13** Gain, if any, from line 31**13****14** Net gain or (loss) from Form 4684, lines 31 and 38a**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**16****17** Combine lines 10 through 16**17****18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines
a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the
loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used
as an employee.) Identify as from "Form 4797, line 18a." See instructions**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1
(Form 1040), Part I, line 4**18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2023)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	MCEWAN, MARTINEZ., DUKES & HALL P.A. - OFFICE EQ	06/01/97	12/31/23
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20 0.	
21	Cost or other basis plus expense of sale	21 4,720.	
22	Depreciation (or depletion) allowed or allowable	22 4,720.	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a 4,720.	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

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

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

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

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

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

OMB No. 1545-0074

2023Attachment
Sequence No. **44**

Name of employer

ber

RAFAEL E. MARTINEZ

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

A Did you pay **any one** household employee cash wages of \$2,600 or more in 2023? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)☒ **Yes.** Skip lines B and C and go to line 1a.☐ **No.** Go to line B.**B** Did you withhold federal income tax during 2023 for any household employee?☐ **Yes.** Skip line C and go to line 7.☐ **No.** Go to line C.**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.☐ **Yes.** Skip lines 1a-9 and go to line 10.**Part I Social Security, Medicare, and Federal Income Taxes**

1 a	Total cash wages subject to social security tax	1a	9,100.		
b	Qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b			
2 a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		1,128.	
b	Employer share of social security tax on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		1,128.	
3	Total cash wages subject to Medicare tax	3	9,100.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		264.	
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6			
7	Federal income tax withheld, if any	7			
8 a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		1,392.	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b			
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8c			
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d		1,392.	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e			
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8f			
g	Qualified sick leave wages for leave taken before April 1, 2021	8g			
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h			
i	Qualified family leave wages for leave taken before April 1, 2021	8i			
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j			
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	8k			
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l			
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8m			
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n			

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. If you're not required to file Form 1040, see the line 9 instructions.☒ **Yes.** Go to line 10.**For Privacy Act and Paperwork Reduction Act Notice, see the instructions.****Schedule H (Form 1040) 2023**

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	X	
11 Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions	FL		
14 Contributions paid to your state unemployment fund	14	7.	
15 Total cash wages subject to FUTA tax	15		7,000.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16		42.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals	18		
19 Add columns (g) and (h) of line 18	19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20		
21 Multiply line 20 by 6.0% (0.06)	21		
22 Multiply line 20 by 5.4% (0.054)	22		
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)	23		
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24		

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,392.
26 Add line 16 (or line 24) and line 25	26	1,434.

27 Are you required to file Form 1040?

☒ **Yes.** **Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature	Date
Paid Preparer Use Only	Print/Type preparer's name
	Preparer's signature
	Date
	Check ☐ if self-employed
	PTIN
	Firm's name
	Firm's EIN
	Firm's address
	Phone no.

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

Your social security number

RAFAEL E. MARTINEZFill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRA**Roth SIMPLE IRAs**

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

Your social security number

REBECCA E. MARTINEZ**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

SUMMARY

OMB No. 1545-0172

2023

Attachment
Sequence No. **179**

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

Business or activity to which this form relates

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

ALL BUSINESS ACTIVITIES

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	1,160,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE 7,935.			
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	7,935.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	7,935.
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	11	663,013.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	7,935.
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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 depreciation (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	
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 instr.	22	
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	

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. 71

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	289,000.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	289,000.		
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		39,000.	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		351.	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-	12			
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		351.	
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,992.		
20	Enter the amount from line 1	20	289,000.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,191.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		801.	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		801.	

Net Investment Income Tax -
Individuals, Estates, and Trusts

OMB No. 1545-2227

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

RAFAEL E. & REBECCA E. MARTINEZ

EIN

Part I Investment Income

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

1	Taxable interest (see instructions)	1	5,302.
2	Ordinary dividends (see instructions)	2	32,884.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	459,593.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 27	4b	-465,043.
c	Combine lines 4a and 4b	4c	-5,450.
5a	Net gain or loss from disposition of property (see instructions)	5a	25,151.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	25,151.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	57,887.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	57,887.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	1,021,445.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	771,445.
16	Enter the smaller of line 12 or line 15	16	57,887.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,200.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2023)

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Part VII Allocation of Unallowed Losses. See instructions.

Part VIII	Allowed Losses. See instructions.
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Form 8582 (2023)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See i

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		912.	1.0000000	747.	165.

Form **8582** (2023)

Noncash Charitable ContributionsAttach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	58 SH ISHARES S&P MIDCAP 400
B	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	527 SH AMERICAN GROWTH FUND OF AMER
C	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	300 SH WASHINGTON MUTUAL INV
D	THE GENEVA SCHOOL 2025 ST, WINTER PARK, FL 32792	☐	CERAMIC DISHES, BOOK

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/08/23	VAR.	PURCHASE		14,153.	NYSE
B	11/10/23	VAR.	PURCHASE		32,189.	NYSE
C	11/10/23	VAR.	PURCHASE		16,266.	NYSE
D	03/09/23	VAR.	PURCHASE	100.	50.	THRIFT SHOP VALUE

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.**Part I Information on Donated Property****2** Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual property | |

3 (a) Description of donated property (if you need more space, attach a separate statement)				(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)	
A							
B							
C							

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2023)

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD					STATEMENT	1
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX	
T MCEWAN MARTINEZ AND DUKES	268,083.	95,830.			9,932.	4,992.	
TOTALS	268,083.	95,830.			9,932.	4,992.	

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT	2
NAME OF PAYER		AMOUNT	
RAYMOND JAMES & ASSOCIATES, INC.		3,473.	
RAYMOND JAMES & ASSOCIATES, INC.		2,472.	
TOTAL TO FORM 1040, LINE 2A		5,945.	

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	3
NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS	
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE	27.	27.	
RAYMOND JAMES & ASSOCIATES, INC.	4,945.	3,191.	
RAYMOND JAMES & ASSOCIATES, INC.	27,912.	13,794.	
TOTAL INCLUDED IN FORM 1040, LINE 3A		17,012.	

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	4
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
RAYMOND JAMES- T - TAXPAYER FORM 8606	7,000.	0.	
RAYMOND JAMES- S - SPOUSE FORM 8606	7,000.	0.	
TOTAL TO FORM 1040, LINES 4A AND 4B	14,000.	0.	



FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	5
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JOHN HANCOCK TRUST CO LLC

AMOUNT RECEIVED THIS YEAR 183,629.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

183,629.

TOTAL INCLUDED IN FORM 1040, LINE 5B

183,629.

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
AT ANY TIME DURING 2023
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
FOR ALL OF 2023

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
FORM 1040, LINE 6A 65,748.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT 54,000.
SPOUSE AMOUNT 11,748.
2. MULTIPLY LINE 1 BY 50% (0.50) 32,874.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
RRB-1099 980,587.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 1,013,461.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
AND 23 AND 25 9,083.
7. SUBTRACT LINE 6 FROM LINE 5 1,004,378.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
\$32,000 IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
SPOUSE FOR ALL OF 2023, BE SURE YOU ENTERED 'D' TO THE
RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 972,378.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
\$12,000 IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 960,378.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 816,321.
16. ADD LINES 14 AND 15 822,321.
17. MULTIPLY LINE 1 BY 85% (.85) 55,886.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 55,886.
* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	TAX	STATEMENT	7
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DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	271,922.
TOTAL TO FORM 1040, LINE 16	271,922.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	8
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T S DESCRIPTION	AMOUNT
T MCEWAN MARTINEZ AND DUKES	95,830.
TOTAL TO FORM 1040, LINE 25A	95,830.

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	30,000.
2ND QTR ESTIMATE PAYMENT - JOINT	30,000.
3RD QTR ESTIMATE PAYMENT - JOINT	30,000.
4TH QTR ESTIMATE PAYMENT - JOINT	30,000.
TOTAL TO FORM 1040, LINE 26	120,000.

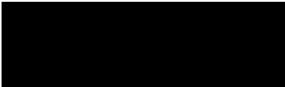
FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	10
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T S DESCRIPTION	AMOUNT
T JOHN HANCOCK TRUST CO LLC	18,363.
TOTAL TO FORM 1040, LINE 25B	18,363.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 11
T S DESCRIPTION		AMOUNT
- FORM 8959, LINE 24		801.
TOTAL TO FORM 1040, LINE 25C		801.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 12
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ST JAMES CATHEDRAL	200.	
TRINITY FORUM	400.	
TENNESSEE STATE UNIVERSITY	1,500.	
ATO FOUNDATION	150.	
CHOICES WOMENS CLINIC	107.	
THE GENEVA SCHOOL	500.	
GENEVA SCHOOL THIRTY AND THANKFUL	1,306.	
NATIONAL MS SOCIETY	106.	
YMCA OF SIOUX FALLS	103.	
MISCELLANEOUS CHARITIES	92.	
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A.	575.	
SUBTOTALS	5,039.	
TOTAL TO SCHEDULE A, LINE 11		5,039.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 13
DESCRIPTION		AMOUNT
MEDICARE PREMIUMS WITHHELD		5,045.
PRESCRIPTION DRUG COVERAGE INSURANCE WITHHELD		688.
SELF-EMPLOYED HEALTH INSURANCE		7,535.
TOTAL TO SCHEDULE A, LINE 1		13,268.



SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 14
DESCRIPTION	AMOUNT	
STATE SALES TAX	2,225.	
LOCAL SALES TAX	185.	
TOTAL TO SCHEDULE A, LINE 5A	2,410.	

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 15

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2023, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	2,225.
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2023? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2023? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	185.
6A ADD LINE 1 AND LINE 6.		2,410.
6B PART-YEAR DAYS RATE.		1.000000
6C MULTIPLY LINE 6A BY LINE 6B.		2,410.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	2,410.



SCHEDULE B	TAX-EXEMPT INTEREST FROM 1099-DIV	STATEMENT 16
NAME OF PAYER		AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.		3,473.
RAYMOND JAMES & ASSOCIATES, INC.		2,472.
TOTAL TAX-EXEMPT INTEREST FROM 1099-DIV TO SCHEDULE B, LINE 5		5,945.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 17
DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	5,450.	
TOTAL TO SCHEDULE D, PART II, LINE 11	5,450.	

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT 18
NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
STEPSTONE PRIVATE MARKETS CL I	746.	
RAYMOND JAMES & ASSOCIATES, INC.	1,103.	
RAYMOND JAMES & ASSOCIATES, INC.	17,852.	
TOTALS TO SCHEDULE D, LINE 13	19,701.	



SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 19

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
MCEWAN-EDWARDS BUILDING, LLC 20-4590532 P								78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A. 59-2668632 S		X					7,935.	394,930.
CSE OPORTUNITY FUND II LLC 84-3718427 P			*		1,371.			
CSE CREDIT TENANT FUND III, LLC 86-3000182 P					2,762.			
C4 HUDSON INVESTOR LLC 85-4284697 P				9,419.				
CSE MIXED USE- MULTIFAMILY FUND IV LLC 87-1978808 P				164.				
TOTALS TO SCH. E, LN. 29				9,583.	4,133.		7,935.	472,978.

* ENTIRE DISPOSITION OF PASSIVE ACTIVITY

FORM 4797 PROPERTY HELD MORE THAN ONE YEAR STATEMENT 20

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
CSE OPORTUNITY FUND II LLC						2,963.
CSE CREDIT TENANT FUND III, LLC						2,488.
CSE MIXED USE- MULTIFAMILY FUND IV LLC						-1.
TOTAL TO 4797, PART I, LINE 2						5,450.

FORM 8995-A QUALIFIED REIT DIVIDENDS AND PTP INCOME STATEMENT 24

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
RAYMOND JAMES & ASSOCIATES, INC.	34.	
RAYMOND JAMES & ASSOCIATES, INC.	121.	
TOTAL TO FORM 8995-A, LINE 28	155.	

FORM 8995-A QUALIFIED BUSINESS INCOME STATEMENT 25
SCHEDULE C

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
CSE OPORTUNITY FUND II LLC	4,348.	4,348.	0.
CSE CREDIT TENANT FUND III, LLC	6,116.	6,116.	0.
C4 HUDSON INVESTOR LLC	-22,788.		
CSE MIXED USE- MULTIFAMILY FUND IV LLC	-388.		

FORM 8995-A QUALIFIED BUSINESS NET LOSS CARRYOVER STATEMENT 26
SCHEDULE C FROM PRIOR YEARS

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	30,400.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	30,400.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 27

MCEWAN-EDWARDS BUILDING, LLC	-78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A.	-386,995.
AMOUNT TO FORM 8960, LINE 4B	-465,043.

FORM 8582	OTHER PASSIVE ACTIVITIES - PART V				STATEMENT 28
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE OPORTUNITY FUND II LLC	4,334.	0.		4,334.	
CSE CREDIT TENANT FUND III, LLC	5,255.	0.	-5.	5,250.	
C4 HUDSON INVESTOR LLC	0.	-22,788.	-29,329.		-52,117.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-829.	-83.		-912.
TOTALS	9,589.	-23,617.	-29,417.	9,584.	-53,029.

FORM 8582	ALLOCATION OF UNALLOWED LOSSES - PART VII			STATEMENT 29
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	52,117.	.982801863	42,698.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	912.	.017198137	747.
TOTALS		53,029.	1.000000000	43,445.

FORM 8582	ALLOWED LOSSES - PART VIII			STATEMENT 30
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
CSE CREDIT TENANT FUND III, LLC	SCH E	5.	0.	5.
C4 HUDSON INVESTOR LLC	SCH E	52,117.	42,698.	9,419.
TOTALS		52,122.	42,698.	9,424.

FORM 8582 ACTIVITIES WITH LOSSES REPORTED ON 2 OR STATEMENT 31
 MORE DIFFERENT FORMS OR SCHEDULES - PART IX

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	CSE MIXED USE- MULTIFAMILY	4.	0.	4.	.004385965	3.	1.
1	CSE MIXED USE- MULTIFAMILY	908.	0.	908.	.995614035	744.	164.
				912.	1.000000000	747.	165.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 32

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	CSE OPORTUNITY FUND II LLC	FORM 4797	2,963.		2,963.		
	CSE OPORTUNITY FUND II LLC	SCH E	1,371.		1,371.		
	CSE CREDIT TENANT FUND III, LLC	FORM 4797	2,488.		2,488.		
	CSE CREDIT TENANTS FUND III, LLC	SCH E	2,767.	-5.	2,762.		
	C4 HUDSON INVESTOR LLC	SCH E	-22,788.	-29,329.	-52,117.	42,698.	9,419.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	FORM 4797	-4.		-4.	3.	1.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-825.	-83.	-908.	744.	164.
	TOTALS		-14,028.	-29,417.	-43,445.	43,445.	9,584.
	PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						5.
	TOTAL TO FORM 8582, LINE 11						9,589.



INCOME TYPE	AMOUNT
S CORP - MCEWAN, MARTINEZ., DUKES & HALL P.A.	394,930.
WAGES	268,083.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	663,013.

Baker, Hyatt, Homrich & Zokvic, P.A.
2203 East Michigan Street
Orlando, Florida 32806-4944
Phone 407-425-5200 Fax 407-425-5102

June 13, 2024

Rafael E. & Rebecca E. Martinez
1115 Woodland Street
Orlando, FL 32806

Dear Ralph & Rebecca:

Enclosed is your 2023 South Carolina Income Tax return.

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form SC 8453 to our office. We will then transmit your return electronically to the SCDOR, and no further action is required. Do not mail the paper copy of the return to the SCDOR.

No payment is required.

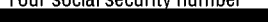
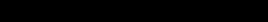
Your copy of the return is enclosed for your records. We suggest that you download and retain this copy indefinitely for future reference. If you provided us with any original tax documents, we will return those to you by mail or notify you that they are available for pick up at our front desk at your convenience.

We appreciate your continued business and the opportunity to serve your accounting and tax needs. If you have any questions please do not hesitate to contact us.

Very truly yours,

J. Alden Baker, CPA

(Rev. 10/7/21)
3299

Print or type.	First name and middle initial RAFAEL E.	Last name MARTINEZ	Your social security number 
	Spouse's first name, if married filing jointly REBECCA E.	Last name	
	Mailing address (number and street, PO Box) 1115 WOODLAND STREET		Daytime phone number
	City ORLANDO	State ZIP FL 32806	Tax Year 2023

1. Federal taxable income (line 1 of your SC1040)	1	943,717	00
2. SC tax (line 15 of your SC1040)	2	0	00
3. Use Tax (line 26 of your SC1040)	3	0	00
4. Total Tax (add line 2 and line 3)	4	0	00
5. SC Income Tax Withheld (add line 16 and line 20 of your SC1040)	5	0	00
6. Refundable credits (add line 21 and line 22 of your SC1040)	6	0	00
7. Refund (line 30 of your SC1040)	7	0	00
8. Balance due (line 34 of your SC1040)	8	0	00

9. Routing number (RTN)

--	--	--	--	--	--	--	--

Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.

10. Bank account number (BAN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1-17 digits

11. Type of account: ☐ Checking ☐ Savings

For Balance Due:

12. Payment Withdrawal Date Payment Withdrawal Amount \$

Your signature _____ Date _____

Spouse's signature (If married filing jointly, BOTH must sign) _____ Date _____

ERO's Use Only	ERO signature	J. ALDEN BAKER, CPA	Date	Check if also paid preparer	☒	Check if self-employed	☐
	Firm name (or yours if self-employed), address, ZIP	BAKER, HYATT, HOMRICH & ZOKVIC, P.A. 2203 EAST MICHIGAN S ORLANDO, FL 32806-49			FEIN	☐	
					Phone	☐	
Paid Preparer's Use Only	Preparer signature		Date	Check if self-employed	☐	☐	
	Firm name (or yours if self-employed), address, ZIP				FEIN	☐	
					Phone	☐	

1019



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2023 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 4/18/23)

3075

Your Social Security Number	Check if deceased ☐
	Check if deceased ☐

For the year January 1 - December 31, 2023, or fiscal tax year beginning

2023 and ending

2024

First name and middle initial RAFAEL E.	Last name MARTINEZ	Suffix
Spouse's first name, if married filing jointly REBECCA E.	Last name MARTINEZ	Suffix
Check if new address ☐	Mailing address (number and street, PO Box) 1115 WOODLAND STREET	County code 99
City ORLANDO	State FL	ZIP 32806
Daytime phone number with area code		
Check if address is outside US ☐	Foreign country address including postal code	

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD) ☐
 - Check this box if you are a part-year or nonresident filing an SC Schedule NR ☒
 - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual ☐
 - Check this box if you have filed a federal or state extension ☒
 - Check this box if you served in a military combat zone during the filing period ☐
- Name of the combat zone: _____

CHECK YOUR

FEDERAL FILING STATUS

(1) ☐ Single(2) ☒ Married filing jointly(3) ☐ Married filing separately - enter spouse's SSN: _____(4) ☐ Head of household(5) ☐ Qualifying surviving spouseNumber of dependents claimed on your 2023 federal return Number of dependents claimed that were under the age of 6 years as of December 31, 2023 Number of taxpayers age 65 or older as of December 31, 2023

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

30751234

**INCOME AND ADJUSTMENTS**

2023

1 Enter **federal taxable income** from your federal form. If zero or less, enter zero here
Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below 1 Dollars 943717 00

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions)	a	00
b	Out-of-state losses Type: _____	b	00
c	Expenses related to National Guard and Military Reserve Income	c	00
d	Interest income on obligations of states and political subdivisions other than South Carolina	d	00
e	Other additions to income (attach explanation - see instructions)	e	00
2	Total additions (add line a through line e)	2	00
3	Add line 1 and line 2 and enter the total here	3	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	f	00
g	Total and permanent disability retirement income, if taxed on your federal return	g	00
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____	h	00
i	44% of net capital gains held for more than one year	i	00
j	Volunteer deductions (see instructions) Type: _____	j	00
k	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	k	00
l	Active Trade or Business Income deduction (see instructions)	l	00
m	Interest income from obligations of the US government	m	00
n	Certain nontaxable National Guard or Reserve pay	n	00
o	Social Security and/or railroad retirement, if taxed on your federal return	o	00
p	Retirement Deduction (see instructions)		
p-1	Taxpayer (date of birth: _____)	p-1	00
p-2	Spouse (date of birth: _____)	p-2	00
p-3	Surviving spouse (date of birth of deceased spouse: _____)	p-3	00
	Military Retirement Deduction (see instructions)		
p-4	Taxpayer (date of birth: _____)	p-4	00
p-5	Spouse (date of birth: _____)	p-5	00
p-6	Surviving spouse (date of birth of deceased spouse: _____)	p-6	00
q	Age 65 and older deduction (see instructions)		
q-1	Taxpayer (date of birth: _____)	q-1	00
q-2	Spouse (date of birth: _____)	q-2	00
r	Negative amount of federal taxable income	r	00
s	Subsistence allowance (multiply _____ days by \$8)	s	00
t	Dependents under the age of 6 years on December 31 of the tax year	t	00
u	Consumer Protection Services	u	00
v	Other subtractions (see instructions)	v	00
w	South Carolina Dependent Exemption (see instructions)	w	00
4	Total subtractions (add line f through line w)	4	< 00
5	Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5	2164 00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	0 00
7	TAX on Lump Sum Distribution (attach SC4972)	7	00
8	TAX on Active Trade or Business Income (attach I-335)	8	00
9	TAX on excess withdrawals from Catastrophe Savings Accounts	9	00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10	0 00

**NON-REFUNDABLE CREDITS**

11	Child and Dependent Care (see instructions)	11		00
12	Two Wage Earner Credit (see instructions)	12	5	00
13	Other nonrefundable credits. Attach SC1040TC and other state returns	13		00
14	Total nonrefundable credits (add line 11 through line 13)	14	5	00
15	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15	0	00

PAYMENTS AND REFUNDABLE CREDITS

16	SC income tax withheld (attach W-2 or SC41)	16		00
17	2023 Estimated Tax payments	17		00
18	Amount paid with extension	18		00
19	Nonresident sale of real estate (paid on I-290)	19		00
20	Other SC withholding (attach 1099)	20		00
21	Tuition tax credit (attach I-319)	21		00
22	Other refundable credits:			
22a	Anhydrous Ammonia (attach I-333)	22a		00
22b	Milk Credit (attach I-334)	22b		00
22c	Classroom Teacher Expenses (attach I-360)	22c		00
22d	Parental Refundable Credit (attach I-361)	22d		00
22e	Reserved for future use	22e		00
	Total refundable credits (add line 22a through line 22d)	22		00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23	Add line 16 through line 22 and enter the total here.	These are your TOTAL PAYMENTS.	23		0	00
24	If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment		24			00
25	If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due		25		0	00

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26	USE TAX due on online, mail-order, or out-of-state purchases	26		00	
Use Tax is based on your county's Sales Tax rate. See instructions for more information.					
If you certify that no Use Tax is due, check here ☒					
27	Amount of line 24 to be credited to your 2024 Estimated Tax	27		00	
28	Total Contributions for Check-offs (attach I-330)	28		00	
29	Add line 26 through line 28 and enter the total here	29		00	
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 35 check box entry is required) REFUND	30		00	
31	Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due	31		00	
32	Late filing and/or late payment: Penalties Interest Enter total here	32		00	
33	Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable	33		00	
34	Add line 31 through line 33 and enter your balance due (select payment option on line 36) BALANCE DUE	34		0	00

REFUND OPTIONS Getting a refund? **Direct deposit is fast, accurate, and secure!**35 Select one: ☐ Direct Deposit (line 37 required) (for US accounts only) ☐ Paper Check**PAYMENT OPTIONS** Have a balance due? **Pay electronically! It's quick and easy!**36 Select one: ☐ MyDORWAY (pay at dor.sc.gov/pay) ☐ ACH Debit (enter your US bank information on line 37)For payments only: Withdrawal Date Withdrawal Amount 0037 Type of Account: ☐ Checking ☐ SavingsRouting Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN) 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature

Date

Spouse's signature (if married filing jointly, BOTH must sign)

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No

Paid	Preparer	Da
Preparer's	signature J. ALDEN BAKER, CPA	
Use	Firm name (or yours if self-	BAKER, HYATT, HOMRICH & ZOK
Only	employed), address, ZIP	ORLANDO, FL 32806-4944

MAIL TO: **REFUNDS OR ZERO TAX:** SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753230



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2023 NONRESIDENT SCHEDULE

SCHEDULE NR

(Rev. 4/12/23)
3081

For the year January 1 - December 31, 2023, or fiscal tax year beginning

2023 and ending

2024

Your name	Your Social Security Number	Spouse's first name	Spouse's Social Security Number
RAFAEL E. MARTINEZ	266 94 2898	REBECCA E.	[REDACTED]
Your dates of SC residency to	Spouse's dates of SC residency to	Nonresidents or Part-year residents Attach to completed SC1040.	

INCOME AND EXCLUSIONS

		Income as Shown on Federal Return COLUMN A		South Carolina Income COLUMN B	
1 Wages, salaries, tips, etc.	1	268083	00		00
2 Taxable interest income	2	5302	00	76	00
3 Dividend income	3	32884	00		00
4 State and local Income Tax refunds	4		00		
5 Alimony received	5		00		00
6 Business income or (loss)	6		00		00
7 Capital gain or (loss)	7	25151	00	1589	00
8 Other gains or (losses)	8		00		00
9 Taxable amount of IRA distributions	9		00		00
10 Taxable amount of pensions and annuities	10	183629	00		00
11 Rents, royalties, partnerships, estates, trusts, etc.	11	459593	00	1427	00
12 Farm income or (loss)	12		00		00
13 Unemployment compensation	13		00		00
14 Taxable amount of Social Security benefits	14	55886	00		
15 Other income	15		00		00
16 Total Income: Add line 1 through line 15	16	1030528	00	3092	00

ADJUSTMENTS TO INCOME

		FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17 Educator expenses	17		00		00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18		00		00
19 Health savings account deduction	19		00		00
20 Moving expenses for members of the Armed Forces	20		00		00
21 Deductible part of self-employment tax	21		00		00



		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans		00
23	Self-employed health insurance deduction	9083	00
24	Penalty on early withdrawal of savings		00
25	Alimony paid		00
26	IRA deduction		00
27	Student loan interest deduction		00
28	Other adjustments		00
29	Reserved		
30	Total adjustments: Add line 17 through line 29	9083	00
31	Adjusted gross income: Subtract line 30 from line 16	1021445	00
SOUTH CAROLINA ADJUSTMENTS			
ADDITIONS			
32	South Carolina additions		00
SUBTRACTIONS			
33	South Carolina dependent exemption (see instructions)		00
34	44% of net capital gains held for more than one year STMT 4		699
35	Retirement deduction (see instructions)		
a)	Taxpayer (date of birth:)		00
b)	Spouse (date of birth:)		00
c)	Surviving spouse (date of birth of deceased spouse:)		00
Military retirement deduction (see instructions)			
d)	Taxpayer (date of birth:)		00
e)	Spouse (date of birth:)		00
f)	Surviving spouse (date of birth of deceased spouse:)		00
36	Age 65 and older deduction (see instructions - must be resident for part of the year)		
a)	Taxpayer (date of birth:)		00
b)	Spouse (date of birth:)		00
37	Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year) Date of birth: SSN: Date of birth: SSN:		00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program		00
39	Active Trade or Business Income deduction (see instructions)		00
40	Consumer Protection Services		00
41	Other subtractions (see instructions)		00
42	Total South Carolina subtractions: Add line 33 through line 41		699
43	Total South Carolina adjustments: Subtract line 42 from line 32		-699
44	SC modified adjusted gross income: Add Column B, line 31 and line 43		2393

45 PRORATION:

Line 31, Column B divided by line 31, Column A = 0.30 % (do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:

If using the standard deduction, enter the amount from federal form on line 46.

If itemizing, use the **Schedule NR instructions**, and enter the amount from Part IV on line 46.

Enter the following amounts from the instructions:

Part I (Itemized Deductions)

Part II, Worksheet, line 6 (State Taxes)

Part III (Other Expenses)

	77697
STMT 3	1261

46	76436	00
47	229	00
48	2164	00

47 Allowable deductions: Multiply line 46 by 0.30 % (from line 45)

48 South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on

the SC1040, line 5. If line 48 is a negative figure, enter zero on the SC1040, line 5

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on page 1 of the SC1040.

Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.

TWO WAGE EARNER CREDIT WHEN BOTH SPOUSES WORK

Worksheet W

Your filing status must be married filing jointly to claim this credit.

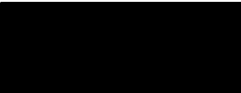
Step 1 Compute your earned income		(a) You			(b) Your spouse		
1	Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B; line 1, or federal form. (Do not include pensions or annuities	1		00	1		00
2	Net profit or (loss) from self-employment (from Schedules C and on Schedule K-1 of Form 1065) and any other earned income taxed to South Carolina	2	713	00	2	714	00
3	Add lines 1 and 2. This is your total earned income taxed to SC	3	713	00	3	714	00

Step 2 Compute your qualified earned income

4	Add amounts entered on federal form 1040. If filing South Carolina Schedule NR, enter amounts from lines 21 thru 23, and 26 and any repayment of supplemental unemployment benefits (sub-pay) allocable to South Carolina income	4		00	4		00
5	Subtract line 4 from line 3. This is your qualified earned income taxed to South Carolina. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this credit	5	713	00	5	714	00

Step 3 Compute your credit

6	Compare the amounts in columns (a) and (b). Do not enter more than \$50,000	6	713	00
7	Multiply the amount on line 6 by .007. Do not enter more than \$350. Enter the amount here and on SC1040, line 12	7	5	00



SCH NR	RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS, ETC.	STATEMENT	1
DESCRIPTION		AMOUNT	
CSE CREDIT TENANT FUND III, LLC		1,448.	
CSE MIXED USE- MULTIFAMILY FUND IV LLC		-21.	
TOTAL TO SCH NR, LINE 11, COLUMN B		1,427.	

SCH NR	NET CAPITAL GAINS DEDUCTION - LONG-TERM GAIN SUMMARY	STATEMENT	2
DESCRIPTION		AMOUNT	
FORM 4797		1,589.00	
TOTAL TO SC NET CAPITAL GAINS DEDUCTION WORKSHEET - TOTAL NET LONG-TERM CAPITAL GAIN		1,589.00	

1. ITEMIZED DEDUCTIONS FROM 2023 FEDERAL FORM 1040, SCHEDULE A LINE 17	77,697.00
2. ENTER THE FEDERAL STANDARD DEDUCTION YOU WOULD HAVE BEEN ALLOWED IF YOU HAD NOT ITEMIZED. ENTER ZERO IF MARRIED FILING SEPARATE (MFS) - SEE FEDERAL INSTRUCTIONS	30,700.00
3. SUBTRACT LINE 2 FROM LINE 1. (ENTER ZERO IF LINE 2 IS GREATER THAN LINE 1)	46,997.00
4. ENTER THE AMOUNT OF STATE AND LOCAL INCOME TAX OR GENERAL SALES TAX FROM FEDERAL SCHEDULE A	2,410.00
5. SUBTRACT REAL ESTATE TAXES AND PERSONAL PROPERTY TAXES REPORTED ON FEDERAL SCHEDULE A FROM THE FEDERAL LIMIT OF \$10,000 (\$5,000 IF MFS). ENTER THE DIFFERENCE BUT NOT LESS THAN ZERO.	1,261.00
6. ENTER THE LESSOR OF LINE 3, LINE 4 OR LINE 5. ENTER THIS AMOUNT ON SC1040 LINE A OR SCHEDULE NR LINE 46	1,261.00

SCH NR	NET CAPITAL GAINS DEDUCTION	STATEMENT	4
DESCRIPTION	AMOUNT		
TOTAL LONG-TERM CAPITAL GAIN	1,589.00		
LESS: TOTAL LONG-TERM CAPITAL LOSS	0.00		
NET LONG-TERM CAPITAL GAIN (LOSS)	1,589.00		
*ONLY LONG-TERM GAIN WILL CARRY TO CALCULATION BELOW			
TOTAL SHORT-TERM CAPITAL GAIN	0.00		
LESS: TOTAL SHORT-TERM CAPITAL LOSS	0.00		
NET SHORT-TERM CAPITAL GAIN (LOSS)	0.00		
*ONLY SHORT-TERM LOSS WILL CARRY TO CALCULATION BELOW			
SC NET LONG-TERM CAPITAL GAIN	1,589.00		
SC NET SHORT-TERM CAPITAL LOSS	0.00		
SC NET CAPITAL GAINS	1,589.00		
NET CAPITAL GAINS DEDUCTION	X 44%		
TOTAL TO SC SCH NR, LINE 34	699.00		

FORM 8582	OTHER PASSIVE ACTIVITIES - PART V			STATEMENT	5
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE CREDIT TENANT FUND III, LLC	3,042.	0.	-5.	3,037.	
CSE MIXED USE-MULTIFAMILY FUND IV LLC	0.	-21.			-21.
TOTALS	3,042.	-21.	-5.	3,037.	-21.



FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 6

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
CSE CREDIT TENANT FUND III, LLC	FORM 4797	1,589.		1,589.		
CSE CREDIT TENANTS FUND III, LLC	SCH E	1,453.	-5.	1,448.		
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-21.		-21.		21.
TOTALS		3,021.	-5.	3,016.		21.

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

Your first name and middle initial

RAFAEL E.

Last name

MARTINEZ

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

REBECCA E.

Last name

MARTINEZ

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

1115 WOODLAND STREET

Apt. no.

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

ORLANDO

State ZIP code

FL 32806

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.☒ You☒ Spouse**Filing Status**☐ Single☐ Head of household (HOH)

Check only one box.

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

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

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes☒ No**Standard Deduction****Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness**You: ☒ Were born before January 2, 1959☐ Are blind**Spouse:**☒ Was born before January 2, 1959☐ Is blind**Dependents** (see instructions):If more than four dependents, see instr. and check here ☐

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

Income**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.**

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	268,083.
b	Household employee wages not reported on Form(s) W-2		1b	
c	Tip income not reported on line 1a (see instructions)		1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e	Taxable dependent care benefits from Form 2441, line 26		1e	
f	Employer-provided adoption benefits from Form 8839, line 29		1f	
g	Wages from Form 8919, line 6		1g	
h	Other earned income (see instructions)		1h	
i	Nontaxable combat pay election (see instructions)	1i		
z	Add lines 1a through 1h		1z	268,083.
2a	Tax-exempt interest	2a 5,945.	2b	5,302.
3a	Qualified dividends	3a 17,012.	3b	32,884.
4a	IRA distributions	4a 14,000.	4b	0.
5a	Pensions and annuities	5a	5b	183,629.
6a	Social security benefits	6a 65,748.	6b	55,886.
c	If you elect to use the lump-sum election method, check here (see instructions)			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	25,151.
8	Additional income from Schedule 1, line 10		8	459,593.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	1,030,528.
10	Adjustments to income from Schedule 1, line 26		10	9,083.
11	Subtract line 10 from line 9. This is your adjusted gross income		11	1,021,445.
12	Standard deduction or itemized deductions (from Schedule A)		12	77,697.
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	31.
14	Add lines 12 and 13		14	77,728.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	943,717.

Attach Sch. B if required.

Standard Deduction for -

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	271,922.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	271,922.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	257.
21	Add lines 19 and 20	21	257.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	271,665.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,985.
24	Add lines 22 and 23. This is your total tax	24	275,650.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	95,830.
b	Form(s) 1099	25b	18,363.
c	Other forms (see instructions)	25c	801.
d	Add lines 25a through 25c	25d	114,994.
26	2023 estimated tax payments and amount applied from 2022 return	26	120,000.
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	45,000.
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	45,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	279,994.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,344.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	4,344.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name **J. ALDEN BAKER, CPA** Phone no. **407-425-5200** Personal identification number (PIN) **99377**

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.

Sign Here

Your signature _____ Date _____ Your occupation **ATTORNEY** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

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

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation **HOUSEWIFE** If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____

Phone no. _____ Email address **RMARTINEZ@MMDORL.COM**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN
J. ALDEN BAKER, CPA	J. ALDEN BAKER, CPA		

Firm's name **BAKER, HYATT, HOMRICH & ZOKVIC, P.A.**
2203 EAST MICHIGAN STREET
Firm's address **ORLANDO, FL 32806-4944**

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	459,593.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	459,593.

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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	9,083.
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	9,083.

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 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

RAFAEL E. & REBECCA E. MARTINEZ

ber

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach 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 If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	1,434.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	351.
12	Net investment income tax. Attach Form 8960	12	2,200.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price 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

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 8697 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	3,985.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **03**

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

RAFAEL E. & REBECCA E. MARTINEZ

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	257.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	257.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	45,000.
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	45,000.

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleA for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 13**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **21,021,445.**
- 3 Multiply line 2 by 7.5% (0.075) **76,608.**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **0.**

1 **13,268.**

3 **76,608.**

4

**Taxes You
Paid**

- 5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 14** ☒

b State and local real estate taxes (see instructions)

c State and local personal property taxes

d Add lines 5a through 5c

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

- 6 Other taxes. List type and amount:

- 7 Add lines 5e and 6

5a **2,410.**

5b **8,739.**

5c

5d **11,149.**

5e **10,000.**

6

10,000.**Interest You
Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box
- ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address

c Points not reported to you on Form 1098. See instructions for special rules

d Reserved for future use

e Add lines 8a through 8c

- 9 Investment interest. Attach Form 4952 if required. See instructions

- 10 Add lines 8e and 9

8a

8b

8c

8d

8e

9

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You
- must**
- attach Form 8283 if over \$500

- 13 Carryover from prior year

- 14 Add lines 11 through 13

11 **5,039.**

12 **62,658.**

13

STMT 12**67,697.****Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount:

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12

17

77,697.

- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box
- ☐

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **08**

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I

Interest

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

JPMORGAN CHASE BANK NA
RAYMOND JAMES & ASSOCIATES, INC.
RAYMOND JAMES & ASSOCIATES, INC.
ACCRUED INTEREST
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A.
FROM K-1 - CSE OPORTUNITY FUND II LLC
FROM K-1 - CSE CREDIT TENANT FUND III, LLC
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC

Amount

219.
60.
2,940.
-199.
239.
698.
14.
861.
470.

1

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

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

2

5,302.

3

4

5,302.

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

Amount

Part II

Ordinary Dividends

5 List name of payer:
SREIT CLASS T SHARES
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE
VINEBROOK HOMES TRUST INC A
RAYMOND JAMES & ASSOCIATES, INC.
RAYMOND JAMES & ASSOCIATES, INC.

27.
8,418.
30,384.

5

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

SUBTOTAL FOR LINE 5
TAX-EXEMPT DIVIDENDS SEE STATEMENT 16

38,829.
-5,945.

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

6

32,884.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

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

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

Yes No

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

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

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

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

X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

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

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

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 17				11 5,450.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions STMT 18				13 19,701.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 25,151.

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	25,151.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section						☐ Yes	☒ No
28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk	
A	SEE STATEMENT 19						
B							
C							
D							
Passive Income and Loss				Nonpassive Income and Loss			
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1		(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A							
B							
C							
D							
29a	Totals		4,133.			472,978.	
b	Totals	9,583.			7,935.		
30	Add columns (h) and (k) of line 29a					30	477,111.
31	Add columns (g), (i), and (j) of line 29b					31	(17,518.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31					32	459,593.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number	
A			
B			
Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	
(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1	
A			
B			
34a	Totals		
b	Totals		
35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36	37	

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

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

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	459,593.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20**b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets**c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS
assets**1a****1b****1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other
Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 20						5,450.

3 Gain, if any, from Form 4684, line 39**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824**6** Gain, if any, from line 32, from other than casualty or theft**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K,
line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount
from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section
1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on
the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If
line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term
capital gain on the Schedule D filed with your return. See instructions**3****4****5****6****7****8****9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7**12** Gain, if any, from line 7 or amount from line 8, if applicable**13** Gain, if any, from line 31**14** Net gain or (loss) from Form 4684, lines 31 and 38a**15** Ordinary gain from installment sales from Form 6252, line 25 or 36**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**17** Combine lines 10 through 16**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines
a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the
loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used
as an employee.) Identify as from "Form 4797, line 18a." See instructions**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1
(Form 1040), Part I, line 4**11****12****13****14****15****16****17****18****18a****18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2023)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	MCEWAN, MARTINEZ., DUKES & HALL P.A. - OFFICE EQ	06/01/97	12/31/23
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
20	Gross sales price (Note: See line 1a before completing.)	0.	
21	Cost or other basis plus expense of sale	4,720.	
22	Depreciation (or depletion) allowed or allowable	4,720.	
23	Adjusted basis. Subtract line 22 from line 21		
24	Total gain. Subtract line 23 from line 20		
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	4,720.	
b	Enter the smaller of line 24 or 25a		
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions		
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions		
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e		
d	Additional depreciation after 1969 and before 1976		
e	Enter the smaller of line 26c or 26d		
f	Section 291 amount (corporations only)		
g	Add lines 26b, 26e, and 26f		
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses		
b	Line 27a multiplied by applicable percentage		
c	Enter the smaller of line 24 or 27b		
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions		
b	Enter the smaller of line 24 or 28a		
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions		
b	Enter the smaller of line 24 or 29a. See instructions		

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

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

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

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

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

OMB No. 1545-0074

2023Attachment
Sequence No. **44**

Name of employer

RAFAEL E. MARTINEZ

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

A Did you pay **any one** household employee cash wages of \$2,600 or more in 2023? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1a.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2023 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1 a	Total cash wages subject to social security tax	1a	9,100.		
b	Qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b			
2 a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		1,128.	
b	Employer share of social security tax on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		1,128.	
3	Total cash wages subject to Medicare tax	3	9,100.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		264.	
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6			
7	Federal income tax withheld, if any	7			
8 a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		1,392.	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b			
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8c			
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d		1,392.	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e			
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8f			
g	Qualified sick leave wages for leave taken before April 1, 2021	8g			
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h			
i	Qualified family leave wages for leave taken before April 1, 2021	8i			
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j			
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	8k			
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l			
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8m			
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n			

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2022 or 2023 to **all** household employees?

(Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. If you're not required to file Form 1040, see the line 9 instructions.
☒ **Yes.** Go to line 10.

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

Schedule H (Form 1040) 2023

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	X	
11 Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions	FL		
14 Contributions paid to your state unemployment fund	14	7.	
15 Total cash wages subject to FUTA tax	15		7,000.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16		42.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals						18		
19 Add columns (g) and (h) of line 18						19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)						20		
21 Multiply line 20 by 6.0% (0.06)						21		
22 Multiply line 20 by 5.4% (0.054)						22		
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)						23		
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25						24		

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,392.
26 Add line 16 (or line 24) and line 25	26	1,434.

27 Are you required to file Form 1040?

☒ **Yes.** **Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address		Apt., room, or suite no.
City, town or post office, state, and ZIP code		

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	
	Firm's address	Phone no.	

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

RAFAEL E. MARTINEZ**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2023**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

REBECCA E. MARTINEZ**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,718.
3	Add lines 1 and 2	3	7,718.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	7,718.
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	7,000.
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	7,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x 1.000000000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	7,000.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	7,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	718.
15a	Subtract line 12 from line 7	15a	0.
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0.
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

**Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRA
Roth SIMPLE IRAs**

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

**Sign Here Only if You
Are Filing This Form
by Itself and Not With
Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023Attachment
Sequence No. **179****RAFAEL E. & REBECCA E. MARTINEZ****ALL BUSINESS ACTIVITIES****Part I** Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	1,160,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE		7,935.	
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	7,935.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	7,935.
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	11	663,013.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	7,935.
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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 depreciation (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	
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 instr.	22	
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	

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. 71

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your s

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	289,000.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	289,000.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		39,000.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		351.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8		
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10 Enter the amount from line 4	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		351.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,992.	
20 Enter the amount from line 1	20	289,000.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,191.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		801.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		801.

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. **72**

Name(s) shown on your tax return

RAFAEL E. & REBECCA E. MARTINEZY **[REDACTED]** N**Part I Investment Income**

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

1	Taxable interest (see instructions)	1	5,302.
2	Ordinary dividends (see instructions)	2	32,884.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	459,593.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 27	4b	-465,043.
c	Combine lines 4a and 4b	4c	-5,450.
5a	Net gain or loss from disposition of property (see instructions)	5a	25,151.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	25,151.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	57,887.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a - 21. If zero or less, enter -0-	12	57,887.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	1,021,445.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	771,445.
16	Enter the smaller of line 12 or line 15	16	57,887.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,200.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8960** (2023)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Part VI **Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.**

Part VII Allocation of Unallowed Losses. See instructions.

Part VII Allocation of Unallowed Losses. See instructions.

Part VIII **Allowed Losses.** See instructions.

Part VIII **Allowed Losses.** See instructions.

Form 8582 (2023)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		912.	1.0000000	747.	165.

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	58 SH ISHARES S&P MIDCAP 400
B	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	527 SH AMERICAN GROWTH FUND OF AMER
C	NATIONAL CHRISTIAN FOUNDATION 15 NORTH EO, ORLANDO, FL 32801	☐	300 SH WASHINGTON MUTUAL INV
D	THE GENEVA SCHOOL 2025 ST, WINTER PARK, FL 32792	☐	CERAMIC DISHES, BOOK

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/08/23	VAR.	PURCHASE		14,153.	NYSE
B	11/10/23	VAR.	PURCHASE		32,189.	NYSE
C	11/10/23	VAR.	PURCHASE		16,266.	NYSE
D	03/09/23	VAR.	PURCHASE	100.	50.	THRIFT SHOP VALUE

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property**2** Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual property | |

3 (a) Description of donated property (if you need more space, attach a separate statement)				(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)	
A							
B							
C							

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2023)

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD					STATEMENT	1
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX	
T MCEWAN MARTINEZ AND DUKES	268,083.	95,830.			9,932.	4,992.	
TOTALS	268,083.	95,830.			9,932.	4,992.	

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT	2
NAME OF PAYER		AMOUNT	
RAYMOND JAMES & ASSOCIATES, INC.		3,473.	
RAYMOND JAMES & ASSOCIATES, INC.		2,472.	
TOTAL TO FORM 1040, LINE 2A		5,945.	

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	3
NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS	
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE	27.	27.	
RAYMOND JAMES & ASSOCIATES, INC.	4,945.	3,191.	
RAYMOND JAMES & ASSOCIATES, INC.	27,912.	13,794.	
TOTAL INCLUDED IN FORM 1040, LINE 3A		17,012.	

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	4
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
RAYMOND JAMES- T - TAXPAYER FORM 8606	7,000.	0.	
RAYMOND JAMES- S - SPOUSE FORM 8606	7,000.	0.	
TOTAL TO FORM 1040, LINES 4A AND 4B	14,000.	0.	



FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	5
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JOHN HANCOCK TRUST CO LLC

AMOUNT RECEIVED THIS YEAR	183,629.
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NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

	183,629.
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TOTAL INCLUDED IN FORM 1040, LINE 5B	183,629.
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CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
AT ANY TIME DURING 2023
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
FOR ALL OF 2023

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
FORM 1040, LINE 6A 65,748.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT 54,000.
SPOUSE AMOUNT 11,748.
2. MULTIPLY LINE 1 BY 50% (0.50) 32,874.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
RRB-1099 980,587.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 1,013,461.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
AND 23 AND 25 9,083.
7. SUBTRACT LINE 6 FROM LINE 5 1,004,378.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
\$32,000 IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
SPOUSE FOR ALL OF 2023, BE SURE YOU ENTERED 'D' TO THE
RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 972,378.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
\$12,000 IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 960,378.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 816,321.
16. ADD LINES 14 AND 15 822,321.
17. MULTIPLY LINE 1 BY 85% (.85) 55,886.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 55,886.
* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	TAX	STATEMENT	7
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DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	271,922.
TOTAL TO FORM 1040, LINE 16	271,922.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	8
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T S DESCRIPTION	AMOUNT
T MCEWAN MARTINEZ AND DUKES	95,830.
TOTAL TO FORM 1040, LINE 25A	95,830.

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	30,000.
2ND QTR ESTIMATE PAYMENT - JOINT	30,000.
3RD QTR ESTIMATE PAYMENT - JOINT	30,000.
4TH QTR ESTIMATE PAYMENT - JOINT	30,000.
TOTAL TO FORM 1040, LINE 26	120,000.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	10
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T S DESCRIPTION	AMOUNT
T JOHN HANCOCK TRUST CO LLC	18,363.
TOTAL TO FORM 1040, LINE 25B	18,363.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 11
T S DESCRIPTION		AMOUNT
- FORM 8959, LINE 24		801.
TOTAL TO FORM 1040, LINE 25C		801.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 12
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ST JAMES CATHEDRAL	200.	
TRINITY FORUM	400.	
TENNESSEE STATE UNIVERSITY	1,500.	
ATO FOUNDATION	150.	
CHOICES WOMENS CLINIC	107.	
THE GENEVA SCHOOL	500.	
GENEVA SCHOOL THIRTY AND THANKFUL	1,306.	
NATIONAL MS SOCIETY	106.	
YMCA OF SIOUX FALLS	103.	
MISCELLANEOUS CHARITIES	92.	
FROM K-1 - MCEWAN, MARTINEZ., DUKES & HALL P.A.	575.	
SUBTOTALS	5,039.	
TOTAL TO SCHEDULE A, LINE 11		5,039.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 13
DESCRIPTION		AMOUNT
MEDICARE PREMIUMS WITHHELD		5,045.
PRESCRIPTION DRUG COVERAGE INSURANCE WITHHELD		688.
SELF-EMPLOYED HEALTH INSURANCE		7,535.
TOTAL TO SCHEDULE A, LINE 1		13,268.



SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 14

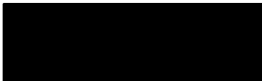
DESCRIPTION	AMOUNT
STATE SALES TAX	2,225.
LOCAL SALES TAX	185.
TOTAL TO SCHEDULE A, LINE 5A	2,410.

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 15

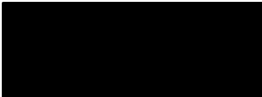
1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2023, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	2,225.
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2023? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2023? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	185.
6A ADD LINE 1 AND LINE 6.		2,410.
6B PART-YEAR DAYS RATE.		1.000000
6C MULTIPLY LINE 6A BY LINE 6B.		2,410.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	2,410.



SCHEDULE B	TAX-EXEMPT INTEREST FROM 1099-DIV	STATEMENT 16
NAME OF PAYER		AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.		3,473.
RAYMOND JAMES & ASSOCIATES, INC.		2,472.
TOTAL TAX-EXEMPT INTEREST FROM 1099-DIV TO SCHEDULE B, LINE 5		5,945.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 17
DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	5,450.	
TOTAL TO SCHEDULE D, PART II, LINE 11	5,450.	

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT 18
NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
STEPSTONE PRIVATE MARKETS CL I	746.	
RAYMOND JAMES & ASSOCIATES, INC.	1,103.	
RAYMOND JAMES & ASSOCIATES, INC.	17,852.	
TOTALS TO SCHEDULE D, LINE 13	19,701.	



SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 19

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
MCEWAN-EDWARDS BUILDING, LLC 20-4590532 P								78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A. 59-2668632 S		X					7,935.	394,930.
CSE OPORTUNITY FUND II LLC 84-3718427 P			*		1,371.			
CSE CREDIT TENANT FUND III, LLC 86-3000182 P					2,762.			
C4 HUDSON INVESTOR LLC 85-4284697 P				9,419.				
CSE MIXED USE- MULTIFAMILY FUND IV LLC 87-1978808 P				164.				
TOTALS TO SCH. E, LN. 29				9,583.	4,133.		7,935.	472,978.

* ENTIRE DISPOSITION OF PASSIVE ACTIVITY

FORM 4797 PROPERTY HELD MORE THAN ONE YEAR STATEMENT 20

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
CSE OPORTUNITY FUND II LLC						2,963.
CSE CREDIT TENANT FUND III, LLC						2,488.
CSE MIXED USE- MULTIFAMILY FUND IV LLC						-1.
TOTAL TO 4797, PART I, LINE 2						5,450.

FORM 8995-A QUALIFIED REIT DIVIDENDS AND PTP INCOME STATEMENT 24

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
RAYMOND JAMES & ASSOCIATES, INC.	34.	
RAYMOND JAMES & ASSOCIATES, INC.	121.	
TOTAL TO FORM 8995-A, LINE 28	155.	

FORM 8995-A QUALIFIED BUSINESS INCOME STATEMENT 25
SCHEDULE C

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
CSE OPORTUNITY FUND II LLC	4,348.	4,348.	0.
CSE CREDIT TENANT FUND III, LLC	6,116.	6,116.	0.
C4 HUDSON INVESTOR LLC	-22,788.		
CSE MIXED USE- MULTIFAMILY FUND IV LLC	-388.		

FORM 8995-A QUALIFIED BUSINESS NET LOSS CARRYOVER STATEMENT 26
SCHEDULE C FROM PRIOR YEARS

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	30,400.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	30,400.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 27

MCEWAN-EDWARDS BUILDING, LLC	-78,048.
MCEWAN, MARTINEZ., DUKES & HALL P.A.	-386,995.
AMOUNT TO FORM 8960, LINE 4B	-465,043.

FORM 8582 OTHER PASSIVE ACTIVITIES - PART V STATEMENT 28

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE OPORTUNITY FUND II LLC	4,334.	0.		4,334.	
CSE CREDIT TENANT FUND III, LLC	5,255.	0.	-5.	5,250.	
C4 HUDSON INVESTOR LLC	0.	-22,788.	-29,329.		-52,117.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-829.	-83.		-912.
TOTALS	9,589.	-23,617.	-29,417.	9,584.	-53,029.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 29

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	52,117.	.982801863	42,698.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	912.	.017198137	747.
TOTALS		53,029.	1.000000000	43,445.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 30

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
CSE CREDIT TENANT FUND III, LLC	SCH E	5.	0.	5.
C4 HUDSON INVESTOR LLC	SCH E	52,117.	42,698.	9,419.
TOTALS		52,122.	42,698.	9,424.

FORM 8582 ACTIVITIES WITH LOSSES REPORTED ON 2 OR STATEMENT 31
 MORE DIFFERENT FORMS OR SCHEDULES - PART IX

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	CSE MIXED USE- MULTIFAMILY	4.	0.	4.	.004385965	3.	1.
1	CSE MIXED USE- MULTIFAMILY	908.	0.	908.	.995614035	744.	164.
				912.	1.000000000	747.	165.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 32

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	CSE OPORTUNITY FUND II LLC	FORM 4797	2,963.		2,963.		
	CSE OPORTUNITY FUND II LLC	SCH E	1,371.		1,371.		
	CSE CREDIT TENANT FUND III, LLC	FORM 4797	2,488.		2,488.		
	CSE CREDIT TENANTS FUND III, LLC	SCH E	2,767.	-5.	2,762.		
	C4 HUDSON INVESTOR LLC	SCH E	-22,788.	-29,329.	-52,117.	42,698.	9,419.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	FORM 4797	-4.		-4.	3.	1.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-825.	-83.	-908.	744.	164.
	TOTALS		-14,028.	-29,417.	-43,445.	43,445.	9,584.
	PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						5.
	TOTAL TO FORM 8582, LINE 11						9,589.



FORM 4562	PART I - BUSINESS INCOME	STATEMENT 38
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INCOME TYPE	AMOUNT
S CORP - MCEWAN, MARTINEZ., DUKES & HALL P.A.	394,930.
WAGES	268,083.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	663,013.