

General Information

Name: Mr David E Harper Jr

PID 286489

AGENCY INFORMATION

Organization	Suborganization	Title
Madison County	Elected Constitutional Officer	Sheriff

CANDIDATE FOR

Position	Agency Name	Position sought or held
Sheriff	Madison County Sheriff's Office	Sheriff

Net WorthMy Net Worth as of June 10, 2024 was \$ 357,490.15.

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 \$ 215,500.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
399 SW Bartow Trail, Madison, FL 32340	\$ 290,755.00
MCCB Savings Account	\$ 2,419.74

Liabilities**LIABILITIES IN EXCESS OF \$1,000:**

Name of Creditor	Address of Creditor	Amount of Liability
BCFCU	1825 S. Jefferson St., Perry, FL 32348	\$ 143,861.06
Nationwide	PO Box 182797, Columbus, OH 43218	\$ 8,043.96

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

- ☒ I certify that I have completed the required training under Section 112.3142, F.S.
- ☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

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

David E. Harper Jr

Digitally signed: 06/10/2024

Filed with COE: 06/10/2024



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

Prepared for	JENNIFER D HARPER DAVID E HARPER JR																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$281724</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$280898</td></tr><tr><td>Total Deductions.....</td><td>\$27700</td></tr><tr><td>Total Taxable Income.....</td><td>\$253198</td></tr><tr><td>Total Tax.....</td><td>\$44160</td></tr><tr><td>Total Payments.....</td><td>\$40933</td></tr><tr><td>Refund Amount.....</td><td>\$0</td></tr><tr><td>Amount You Owe.....</td><td>\$3227</td></tr></table>	Gross Income.....	\$281724	Adjusted Gross Income.....	\$280898	Total Deductions.....	\$27700	Total Taxable Income.....	\$253198	Total Tax.....	\$44160	Total Payments.....	\$40933	Refund Amount.....	\$0	Amount You Owe.....	\$3227
Gross Income.....	\$281724																
Adjusted Gross Income.....	\$280898																
Total Deductions.....	\$27700																
Total Taxable Income.....	\$253198																
Total Tax.....	\$44160																
Total Payments.....	\$40933																
Refund Amount.....	\$0																
Amount You Owe.....	\$3227																
Make check payable to																	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

Instructions

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

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

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

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

Fold here for #10 envelope

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

Fold here for 6x9 envelope

Fold here for #10 envelope

2023 TWO YEAR COMPARISON

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

	2023	2022	Difference
Filing status	MFJ	MFJ	
INCOME:			
Wages, salaries, tips, etc.	280,376	213,999	66,377
Interest income	9		9
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)			
Schedule 1 - Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income	1,339	1,339	
Total income	281,724	215,338	66,386
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reservists, performing artists, etc			
Health savings account deduction	731		731
Moving expenses			
Deductible part of self-employment tax	95	95	
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments			
Total adjustments	826	95	731
ADJUSTED GROSS INCOME:	280,898	215,243	65,655
DEDUCTIONS:			
Standard deduction or Itemized deductions	27,700	25,900	1,800
Charitable contributions if taking standard deduction	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	2,050		2,050
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
TAXABLE INCOME:	253,198	189,343	63,855

2023 TWO YEAR COMPARISON

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

	2023	2022	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax	47,568	33,113	14,455
Tax calculation method	TCW	TCW	
Schedule 2 – Taxes			
Alternative minimum tax			
Excess advance premium tax credit repayment			
Total taxes	47,568	33,113	14,455
Tax rate	24%	24%	
CREDITS:			
Child and other dependents tax credit	4,000	4,000	
Schedule 3 – Non-Refundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits	4,000	4,000	
OTHER TAXES:			
Schedule 2 – Other Taxes			
Self-employment tax	189	189	
Additional tax on IRAs			
Other taxes	403		403
TOTAL TAXES:	44,160	29,302	14,858
PAYMENTS:			
Federal income tax withheld	40,933	28,861	12,072
Estimated payments made			
Earned income credit			
Refundable child tax credit or additional child tax credit			
American opportunity credit			
Schedule 3 – Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments	40,933	28,861	12,072
AMOUNT DUE / REFUND:			
Amount overpaid			
Overpayment applied to next year			
Refund			
Amount due	3,227	441	2,786
Penalty			

Tax Calculation Methods:

Sch D = Sch D tax worksheet
Sch J = Inc Aver for Farmer/Fisherman
FEITW = Foreign Earned Income Tax WS

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

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

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

Your first name and middle initial JENNIFER D		Last name HARPER		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial DAVID E		Last name HARPER JR		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. 399 SW BARTOW TRAIL				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. MADISON				State FL	
				ZIP code 32340	
Foreign country name		Foreign province/state/county		Foreign postal code	
☐ You ☐ Spouse					

Filing Status ☐ Single ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☒ Married filing jointly (even if only one had income)

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

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

Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

Deduction ☐ 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	(4) Check the box if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
BRETT	HARPER	[REDACTED]	SON	☒	
BLAYNE	HARPER	[REDACTED]	SON	☒	
If more than four dependents, see instructions and check here					

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 280,376
	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 280,376
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest 2a	2b Taxable interest 2b 9
	3a Qualified dividends 3a	3b Ordinary dividends 3b
	4a IRA distributions 4a	4b Taxable amount 4b
	5a Pensions and annuities 5a	5b Taxable amount 5b
	6a Social security benefits 6a	6b Taxable amount 6b
	c If you elect to use the lump-sum election method, check here (see instructions) ☐	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7
	8 Additional income from Schedule 1, line 10	8 1,339
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 281,724
	10 Adjustments to income from Schedule 1, line 26	10 826
	11 Subtract line 10 from line 9. This is your adjusted gross income	11 280,898
	12 Standard deduction or itemized deductions (from Schedule A)	12 27,700
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13
	14 Add lines 12 and 13	14 27,700
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 253,198

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	47,568
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	47,568
	19 Child tax credit or credit for other dependents from Schedule 8812	19	4,000
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	4,000
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	43,568
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	592
	24 Add lines 22 and 23. This is your total tax	24	44,160

Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	40,933
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	40,933
	26 2023 estimated tax payments and amount applied from 2022 return	26	
	27 Earned income credit (EIC)	27	
	28 Additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	
	30 Reserved for future use	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	40,933

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

Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	3,227
	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 H AND R BLOCK	Phone no. 386-792-1402	Personal identification number (PIN) [REDACTED]

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation VICE PRESIDENT O	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 SHERIFF	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 8504649311	Email address JENNHARPER3@GMAIL.COM		

Paid Preparer Use Only	Preparer's name TAMMY WILLIAMS	Preparer's signature	Date 03/04/2024	PTIN P00239244	Check if: ☐ Self-employed
	Firm's name H AND R BLOCK	Phone no. 386-792-1402			
	Firm's address 548 CHAN BRIDGE DR JASPER FL 32052	Firm's EIN 203308745			

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2023)

SCHEDULE 1

(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023Attachment
Sequence No. **01**Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

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

JENNIFER D HARPER & DAVID E HARPER JR

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:		
	STATE OF FL 1,339	8z	1,339
9	Total other income. Add lines 8a through 8z	9	1,339
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	1,339

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	731
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	95
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l 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	826

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

JENNIFER D HARPER & DAVID E HARPER JR

Your social security number

[REDACTED]

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	189
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	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	403
12	Net investment income tax. Attach Form 8960	12	
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	592

Schedule 2 (Form 1040) 2023

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **17**

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

DAVID E HARPER JR

Social security number of person

with self-employment income

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ()

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 1,339

3 Combine lines 1a, 1b, and 2 **3** 1,339

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 1,237

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

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 1,237

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

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

6 Add lines 4c and 5b **6** 1,237

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

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 **8a** 154,353

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

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

d Add lines 8a, 8b, and 8c **8d** 154,353

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 5,847

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 153

11 Multiply line 6 by 2.9% (0.029) **11** 36

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** **12** 189

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 95

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

Schedule SE (Form 1040) 2023

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

Your social security number

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	280,898
2a Enter income from Puerto Rico that you excluded	2a	
b Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c Enter the amount from line 15 of your Form 4563	2c	
d Add lines 2a through 2c	2d	
3 Add lines 1 and 2d	3	280,898
4 Number of qualifying children under age 17 with the required social security no. 4 2	4	2
5 Multiply line 4 by \$2,000	5	4,000
6 Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.		
7 Multiply line 6 by \$500	7	
8 Add lines 5 and 7	8	4,000
9 Enter the amount shown below for your filing status. • Married filing jointly--\$400,000 • All other filing statuses--\$200,000]	9	400,000
10 Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.]	10	0
11 Multiply line 10 by 5% (0.05)	11	
12 Is the amount on line 8 more than the amount on line 11?	12	4,000
☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
☒ Yes. Subtract line 11 from line 8. Enter the result.		
13 Enter the amount from Credit Limit Worksheet A	13	47,568
14 Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,000

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

Health Savings Accounts (HSAs)

2023

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.Attachment
Sequence No. 52

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

JENNIFER D HARPER

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☐ Self-only	☒ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	731
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	7,750
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,750
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	7,750
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	7,750
9	Employer contributions made to your HSAs for 2023	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	7,750
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	731

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	692
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	692
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	692
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Form 8889(2023)

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or
1040-SS.**
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 23

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

Taxpayer identification number

Preparer's name

Tammy Williams

Preparer tax identification number

P00239244

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2023)

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

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

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

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

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

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

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.**2023**

Name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

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	293,557	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	293,557	
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		43,557
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		392

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	1,237	
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	250,000	
10 Enter the amount from line 4	10	293,557	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		1,237
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		11

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	250,000	
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		0
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		403
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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	4,256	
20 Enter the amount from line 1	20	293,557	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,257	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
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		

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

Form 8959 (2023)

Form **8879**

(Rev. January 2021)

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

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

CLIENT COPY

OMB No. 1545-0074

Submission Identification Number (SID) 

Taxpayer's name

JENNIFER D HARPER

Social security number

Spouse's name

DAVID E HARPER JR

Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	280,898
2	Total tax	2	44,160
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	40,933
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,227

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

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

Taxpayer's PIN: check one box only

☒ I authorize H AND R BLOCK to enter or generate my PIN  as my

ERO firm name

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

**Enter five digits, but
don't enter all zeros**

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

Your signature ► SIGNATURE AND DATE ON FILEDate ► 03-04-2024**Spouse's PIN: check one box only**

☒ I authorize H AND R BLOCK to enter or generate my PIN  as my

ERO firm name

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

**Enter five digits, but
don't enter all zeros**

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

Spouse's signature ► SIGNATURE AND DATE ON FILEDate ► 03-04-2024**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 PIN.


Don't enter all zeros

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

ERO's signature ►

Date ► 03-04-2024

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

For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2024)

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

JENNIFER D HARPER

Social security number

Spouse's name

DAVID E HARPER JR

Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	280,898
2	Total tax	2	44,160
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	40,933
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,227

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

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

Taxpayer's PIN: check one box only

- ☒ I authorize H AND R BLOCK to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

- ☒ I authorize H AND R BLOCK to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only — continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

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

Don't enter all zeros

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

ERO's signature ►

Date ► 03-04-2024

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

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

Form 8879 (Rev. 01-2021)

2023 WAGES AND SALARIES SUMMARY ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
CHARLES RIVER CFO INC	45-0530728	T	132,023	14,422	8,631				
MADISON COUNTY SHERIFFS OFF	59-6000724	S	148,353	26,511	9,570				

Total 280,376 40,933 18,201

2023 FEDERAL TAX WITHHOLDINGS ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

W-2	CHARLES RIVER CFO INC	14,422
W-2	MADISON COUNTY SHERIFFS OF	26,511

Total to Form 1040/1040-SR line 25d	40,933
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2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

JENNIFER D HARPER & DAVID E HARPER JR
[REDACTED]

Keep for Your Records

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR

1	47,568
---	--------

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	_____
Schedule 3, line 2	+	_____
Schedule 3, line 3	+	_____
Schedule 3, line 4	+	_____
Schedule 3, line 5b	+	_____
Schedule 3, line 6d	+	_____
Schedule 3, line 6f	+	_____
Schedule 3, line 6l	+	_____
Schedule 3, line 6m	+	_____

Enter the total

2	
---	--

3. Subtract line 2 from line 1

3	47,568
---	--------

Complete Credit Limit Worksheet B **only** if you meet all of the following:

1. You are claiming one or more of the following credits:

- a. Mortgage interest credit, Form 8396.
- b. Adoption credit, Form 8839.
- c. Residential clean energy credit, Form 5695, Part I.
- d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B

4	
---	--

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13

5	47,568
---	--------

2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B

JENNIFER D HARPER & DAVID E HARPER JR

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Before you begin:

- ✓ Complete the Earned Income Worksheet in the instructions.
- ✓ 1040 and 1040-SR Filers: Complete line 27; Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.
- ✓ 1040-NR Filers: Complete Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.



Use this worksheet only if you meet each of the items discussed under line 3 of Credit Limit Worksheet A, including that you are not filing Form 2555.

1. Enter the amount from Schedule 8812, line 12 1 4,000

2. Number of qualifying children under 17 with the required social security number: 2 x \$1,600. Enter the result 2 3,200

TIP: The number of children you use for this line is the same as the number of children you used for line 4 of Schedule 8812.

3. Enter your earned income from line 7 of the Earned Income Worksheet 3 280,281

4. Is the amount on line 3 more than \$2,500?
☐ **No.** Leave line 4 blank, enter -0- on line 5, and go to line 6 4 277,781
☒ **Yes.** Subtract \$2,500 from the amount on line 3. Enter the result.

5. Multiply the amount on line 4 by 15% (0.15) and enter the result 5 41,667

6. On line 2 of this worksheet, is the amount \$4,800 or more?
☒ **No.**
If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
☐ **Yes.** If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the following amounts.

- Social security tax withheld from Form(s) W-2 box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21, and
- Medicare tax withheld from Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23 7

If married filing jointly, include your spouse's amounts with yours when completing lines 7 and 8.

8. Enter the total of any amounts from -
• Schedule 1, line 15;
• Schedule 2, line 5;
• Schedule 2, line 6; and
• Schedule 2, line 13. 8

9. Add lines 7 and 8. Enter the total 9

2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B – CONT.

JENNIFER D HARPER & DAVID E HARPER JR

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10. **1040 and 1040-SR filers.** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3, line 11.

1040-NR filers. Enter the amount from Schedule 3, line 11.

10

11. Subtract line 10 from line 9. If the result is zero or less, enter -0-

11

0

12. Enter the **larger** of line 5 or line 11.

12

41,667

13. Enter the **smaller** of line 2 or line 12

13

3,200

14. Is the amount on line 13 of this worksheet more than the amount on line 1?

☒ ☐

No. Subtract line 13 from line 1. Enter the result.

Yes. Enter -0-.

14

800

Next, figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential clean energy credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 15.

15. Enter the total of the amounts from -

- Schedule 3, line 5a
- Schedule 3, line 6c
- Schedule 3, line 6g, and
- Schedule 3, line 6h

15

Enter this amount on line 4 of Credit Limit Worksheet A.

2022 ADDITIONAL CHILD TAX CREDIT (ACTC) WORKSHEET – PART II, LINE 3

JENNIFER D HARPER

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1. Do you have one or more qualifying children under age 17 with the required SSN?
☐ **No.** Stop. You can't claim the credit.
☒ **Yes.** Go to line 2.
2. Number of qualifying children under age 17 with the required SSN: 2 x \$1,500. Enter the result 2. 3,200
3. Enter the amount from Part II, line 1 3. _____
4. Enter the amount shown below for your filing status.
 - Married filing jointly – \$400,000
 - All other filing statuses – \$200,000

4. 400,000
5. Is the amount on line 3 more than the amount on line 4?
☒ **No.** Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12.
☐ **Yes.** Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) 5. _____
6. Multiply the amount on line 5 by 5% (.05). Enter the result 6. _____
7. Number of qualifying children from line 2 x \$2,000. Enter the result 7. _____
8. Number of other dependents, including children who are not under age 17 x \$500. Enter the result. See Line 8 instructions 8. _____
9. Add lines 7 and 8 9. _____
10. Is the amount on line 9 more than the amount on line 6?
☐ **No.** Stop. You cannot claim the credit.
☐ **Yes.** Subtract line 6 from line 9. Enter the result 10. _____
11. Enter the **smaller** of line 2 or line 10 11. 3,200
12. Enter the total, if any, of:
 - One-half of Part V, line 12, self-employment tax **plus**
 - One-half of the Additional Medicare Tax you paid on self-employment income (Form 8959, line 13) 12. 100
13. Enter the total of any:
 - Amount from Part II, line 2, **plus**
 - Employee social security and Medicare tax on tips not reported to employer from Form 4137 and shown on the dotted line next to Part I, line 6, **plus**
 - Uncollected employee social security and Medicare tax on wages from Form 8919 shown on the dotted line next to Part I, line 6, **plus**
 - Uncollected employee social security tax and Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6, **plus**
 - Amount on Form 8959, line 7 13. 392
14. Add lines 12 and 13. Enter the result 14. 392
15. Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line 22) 15. _____
16. Subtract line 15 from line 14. Enter the result 16. 492
17. Enter the amount, if any, from Part I, line 8 17. _____
18. Is the amount on line 16 more than the amount on line 17?
☐ **No.** Stop. You can't claim the credit.
☐ **Yes.** Subtract line 17 from line 16. Enter the result 18. 492
19. **Additional child tax credit.** Enter the **smaller** of line 11 or line 18 here and on Form 1040–SS, Part II, line 3 19. 492

2023 INVESTMENT INCOME WORKSHEET FOR EIC

JENNIFER D HARPER & DAVID E HARPER JR

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Publication 596

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

Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b 1. 9
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b 2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b 3. _____
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.) . . . 4. _____

Capital Gain Net Income

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

Royalties and Rental Income From Personal Property

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

Passive Activities

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 12. 0
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) 13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income** 14. 9
15. Is the amount on line 14 more than \$11,000?
☐ **Yes.** You can't take the credit.
☒ **No.** Go to Step 3 of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7 next).

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

A voucher is printed at the bottom of this page.

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

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

Mail payment to:

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

Separate here and mail with your payment and return.

Department of the Treasury
Internal Revenue Service

2023
OMB No. 1545-0074

Form 1040-V Payment Voucher

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

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

Dollars

3,227

1735

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

JENNIFER D HARPER & DAVID E HARPER J
399 SW BARTOW TRAIL
MADISON, FL 32340

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

2023 FORM 8867 DUE DILIGENCE

JENNIFER D HARPER & DAVID E HARPER JR


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BIO CHILDREN

DATE INFORMATION WAS OBTAINED: 03-02-2024

INFORMATION WAS OBTAINED FROM: JENNIFER D HARPER

Taxpayer Signature

Date

Spouse Signature

Date

2024 CARRYFORWARD INFORMATION

JENNIFER D HARPER & DAVID E HARPER JR

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Itemized Returns Only – 2023 state and local tax refund (this amount may not be taxable in 2024)	
Charitable contributions carryover to 2024	
Estimated short-term capital loss carryover	
Estimated long-term capital loss carryover	
2023 tax liability (for 2024 Form 2210 purposes)	44,160
Form 8839: 2022 carryover of unqualified expenses	
Refund amount applied to 2024	
Disallowed investment interest in 2023	
Additional state taxes paid	
Form 8396: Mortgage interest credit from 2021	
Mortgage interest credit from 2022	
Mortgage interest credit from 2023	
Form 8801: Minimum tax credit carryforward	0
Potential 2024 IRA contribution from 2023 tax refund	

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

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

2024 Distributions From an HSA, Archer MSA, or Medicare Advantage MSA ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR



Payer Name	T or S	Gross Distribution	Earnings on excess contd.	Distribution code	FMV on date of death	HSA / Archer MSA / MA MSA
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WEX INC	T	692		1		HSA
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2023 EXPLANATION ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR



FORM 8867, LINE 5 OTHER DOCUMENTS RELIED UPON

biological children of both tp and spouse