

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/19/2024

General Information

Name: Hon Anthony B Miller

CONFIDENTIAL

PID 44019

AGENCY INFORMATION

Organization	Suborganization	Title
Children's Services Council of Leon County	Committee Members	Circuit Judge
Judicial Circuit (2Nd)	Elected Constitutional Officer	

Net Worth

My Net Worth as of June 11, 2024 was \$ 548,318.00.

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 60,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Primary Residential Home ({REDACTED})	\$ 580,000.00
Truist Bank Account	\$ 2,001.00
VSP/College American account	\$ 15,575.00
Mass Mutual Roth IRA investment account	\$ 36,742.00
First Commerce Credit Union account	\$ 16,129.00
Florida Retirement (FRS) investment account	\$ 34,622.00
VOYA Deferred Compensation investment account	\$ 40,382.00
Mobile Home ({REDACTED})	\$ 2,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce CU (mortgage); loan owned by Freddie MAC	P.O. Box 6416, Tallahassee, FL 32314	\$ 239,133.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Anthony B Miller

Digitally signed: 06/19/2024

Filed with COE: 06/19/2024

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

Your first name and middle initial Anthony B	Last name Miller	Your social security number XXX-XX-XXXX
If joint return, spouse's first name and middle initial Diana S	Last name Miller	Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a P.O. box, see instructions. 2322 Cobb Dr		Apt. no. _____
City, town, or post office. If you have a foreign address, also complete spaces below. Tallahassee		State FL
Foreign country name _____		ZIP code 32312
Foreign province/state/county _____		Foreign postal code _____

☐ 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):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐		XXX-XX-XXXX	Daughter	☐	☒
		XXX-XX-XXXX	Daughter	☐	☒
		XXX-XX-XXXX	Son	☐	☒

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 227,674
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 227,674

Attach Sch. B if required.

2a Tax-exempt interest	2a	b Taxable interest	2b 41
3a Qualified dividends	3a	b Ordinary dividends	3b
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
c If you elect to use the lump-sum election method, check here (see instructions)			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here			7
8 Additional income from Schedule 1, line 10			8
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9 227,715
10 Adjustments to income from Schedule 1, line 26			10
11 Subtract line 10 from line 9. This is your adjusted gross income			11 227,715
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			15 200,015

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

Anthony B & Diana S Miller

Your social security number

XXX-XX-XXXX

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	227,715
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	227,715
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000	5	0
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	3
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	1,500
8	Add lines 5 and 7	8	1,500
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? ☐ 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.	12	1,500
13	Enter the amount from the Credit Limit Worksheet A	13	34,804
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	1,500

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

EEA

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. ☐		
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	16a	0
b	Number of qualifying children under 17 with the required social security number: x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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Form **8867**

(Rev. November 2023)

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Anthony B & Diana S Miller

Preparer's name

Cheryl Shine

Taxpayer identification number

XXX-XX-XXXX

Preparer tax identification number

XXXXXXXXXX**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: School Records	☒	☐	☐
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.

EEA

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:

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

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

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

IRS e-file Signature Authorization

OMB No. 1545-0074

2023

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

Submission Identification Number (SID) ▶

Taxpayer's name Anthony B Miller	Social security number XXX-XX-XXXX
Spouse's name Diana S Miller	Spouse's social security number XXX-XX-XXXX

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	227,715
2	Total tax	2	33,304
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	31,697
4	Amount you want refunded to you	4	
5	Amount you owe	5	1,607

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 Cheryl Shine CPA to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name 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 Cheryl Shine CPA to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name 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. XXXXXX- 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 ▶ Cheryl Shine Date ▶ 03-12-2024

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

1040

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2023

Page 1

Name(s) as shown on return

Anthony B & Diana S Miller

Tax Identification Number

XXX-XX-XXXX

Schedule A, Line 11 - Cash Contributions, 60% limit

Description	Amount
1200 Tharpe Street Church	\$ 4,725
FSU Foundation	100
The Floria Bar	310
Living on the Edge	25
Total:	\$ 5,160

Estimated Tax Worksheet for Next Year

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

1.	Wages	1.	
2.	Interest and Dividend income	2.	
3.	Capital gain income	3.	
4.	Taxable IRA/Pension income	4.	
5.	Taxable Social Security income	5.	
6.	Business income	6.	
7.	Other income	7.	
8.	Total income (add lines 1 thru 7)	8.	
9.	Adjustments to income	9.	
10.	Adjusted gross income (subtract line 9 from line 8)	10.	
11a.	Itemized deductions	11a.	
11b.	Standard deduction	11b.	
12.	Taxable income (subtract the larger of line 11a or 11b from line 10)	12.	
13.	Estimated Section 199A deduction for qualified trade or business income	13.	
14.	Projected taxable income (subtract line 13 from line 12)	14.	
15.	Projected Tax	15.	
16.	Alternative Minimum Tax	16.	
17.	Total tax	17.	
18a.	Child Tax Credit and Other Dependent Credit	18a.	
18b.	Other projected Credits	18b.	
18c.	Total projected credits	18c.	
19.	Subtract line 18d from line 17	19.	
20.	Projected SE Tax - Taxpayer	20.	
21.	Projected SE Tax - Spouse	21.	
22.	Other taxes	22.	
23a.	Add lines 19 through 22	23a.	
b.	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885	23b.	
c.	Total 2024 estimated tax. Subtract line 23b from line 23a. If zero or less enter -0-	23c.	
24a.	Multiply line 23c by 90% (66 2/3% for farmers and fishermen)	24a.	
b.	Required annual payment based on prior year's tax (see instructions) 110%	24b.	36,634
c.	Required annual payment to avoid a penalty. Enter the smaller of line 24a or 24b	24c.	36,634
25.	Projected Withholding	25.	31,697
26.	Projected Net Tax (subtract line 25 from line 24c)	26.	4,937

Estimates will be computed on \$4,937. This is line 26.

Use screen ETA to provide accurate estimates of next year's income, deductions, and credits. If screen ETA is used, lines 1-24a of this worksheet will be autofilled.

The Estimated Tax Worksheet for Next Year (WK_ES) does not take every tax scenario into account. The worksheet recomputes calculations for taxable Social Security, Schedule A, and tax including capital gains tax rates, as well as Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), and self-employment (SE) tax. If other calculations are needed for an accurate estimated tax determination, (Ex. Form 8959, Form 8960), use the Tax Planner.

Summary of Estimates**2024**

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller**XXX-XX-XXXX****Federal****Form: 1040-ES****Payment Schedule**

Due Date	04-15-2024	06-17-2024	09-16-2024	01-15-2025	Total
Total Installment Amount	1,240	1,240	1,240	1,240	4,960
Overpayment Applied	0	0	0	0	0
Net Installment Due	1,240	1,240	1,240	1,240	4,960

Taxpayer Records

Amount Actually Paid				
Date Paid				
Check #/Confirmation				

Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Statement for line 16 of Form 1040

Tax Rate Schedule for Married Filing Joint Filing Status

If taxable income is				of the	
over	but not	pay	plus	% on	amount
	over			excess	over
0	22,000	0.00		10%	0
22,000	89,450	2,200.00		12%	22,000
89,450	190,750	10,294.00		22%	89,450
190,750	364,200	32,580.00		24%	190,750
364,200	462,500	74,208.00		32%	364,200
462,500	693,750	105,664.00		35%	462,500
693,750		186,601.50		37%	693,750

$\$32,580.00 + ((\$200,015.00 - \$190,750.00) \times 24.0\%) = \$34,804$

Tax from Tax Rate Schedule \$ 34,804

\$ 34,804 Tax computed using only available method

Form 1040 or
1040-SR

Investment Income for the
Earned Income Credit

(This page is not filed with the return. It is for your records only.)

2023

Tax ID Number

XXX-XX-XXXX

Name(s) as shown on return

Anthony B & Diana S Miller

Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b 1. 41
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, on the next page, 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. _____
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. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) 7. _____

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 8i. Subtract 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. (If the result is less than zero, enter -0-) 8. _____

Passive Activities

9. 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) and the total of any losses from passive activities (included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40). (See instructions below for line 9.) (if zero or less, enter -0-) 9. 0
10. Adjustment from EIC screen 10. _____
11. Add the amounts on lines 1, 2, 3, 4, 7, 8, 9 and 10. Enter the total. This is your investment income 11. 41
12. Is the amount on line 11 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 line 9. In figuring the amount to enter on line 9, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. 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.

Credit Limit Worksheet A

Schedule 8812

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Credit Limit Worksheet A

1. Enter the amount from Line 18 of your Form 1040, 1040-SR, or 1040-NR 1. 34,804

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 6i + _____
Schedule 3, line 6m + _____

Enter the total. 2. _____

3. Subtract line 2 from line 1 3. 34,804

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. 0

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 5. 34,804

Adjusted Qualified Education Expenses Worksheet

Form 8863

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Student name

Student Tax ID Number

Talia Miller

XXX-XX-XXXX

1. Total qualified education expenses paid for or on behalf of the student in 2023 for the academic period

2. Less adjustments:

a. Tax-free educational assistance received in 2023 allocable to the academic period

b. Tax-free educational assistance received in 2024 (and before you file your 2023 tax return) allocable to the academic period

c. Refunds of qualified education expenses paid in 2023 if the refund is received in 2023 or in 2024 before you file your 2023 tax return

3. Total adjustments (add lines 2a, 2b, and 2c)

4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- 0

Adjusted Qualified Education Expenses Worksheet

Form 8863

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Student name

Student Tax ID Number

Seanna Miller

XXX-XX-XXXX

1. Total qualified education expenses paid for or on behalf of the student in 2023 for the academic period
2. Less adjustments:
 - a. Tax-free educational assistance received in 2023 allocable to the academic period
 - b. Tax-free educational assistance received in 2024 (and before you file your 2023 tax return) allocable to the academic period
 - c. Refunds of qualified education expenses paid in 2023 if the refund is received in 2023 or in 2024 before you file your 2023 tax return
3. Total adjustments (add lines 2a, 2b, and 2c)
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- 0

Client Copy

Carryover Worksheet
List of items that will carryover to the 2024 tax return

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Anthony B & Diana S Miller

Tax ID Number

XXX-XX-XXXX

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	_____
Contributions subject to 60% of AGI limitations	_____
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	_____
Contributions subject to 30% of AGI limitations	_____
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	_____
Taxable state and local refunds to Schedule 1 (Form 1040) line 1	_____
State/local taxes paid in 2024 to flow to the Schedule A	_____
State donations and contributions carryover	_____
State overpayment applied to next year	_____

Expenses

Office in home operating expenses	_____
Office in home excess casualty losses and depreciation	_____
Disallowed investment interest expense	AMT _____ Reg. Tax _____
Section 179 expense	_____
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____

Losses

Short-term capital loss	AMT _____ Reg. Tax _____
Long-term capital loss	AMT _____ Reg. Tax _____
Net operating loss	AMT _____ Reg. Tax _____
Excess business loss from Form 461 (becomes part of NOL next year)	AMT _____ Reg. Tax _____
Qualified REIT and PTP loss carryover	_____
QBI loss carryover	_____
Nonrecaptured net section 1231 losses from WK_1231C	AMT _____ Reg. Tax _____

Credits

Mortgage interest credit	_____
Credit for prior year minimum tax	_____
Foreign Tax credit	AMT _____ Reg. Tax _____
District of Columbia first time home owner's credit	_____
Residential clean energy credit	_____

Other

Preparer Fee					275
Overpayment applied to next year's estimates					
Estimated Tax Payment 1	1,240	Estimated Tax Payment 2	1,240		
Estimated Tax Payment 3	1,240	Estimated Tax Payment 4	1,240		
Federal tax liability for 2210 calculation					33,304
State tax liability for state 2210 calculation					
IRA basis	Taxpayer		Spouse		
Disaster distributions taxable in 2024	Taxpayer		Spouse		
Disaster distributions taxable in 2025	Taxpayer		Spouse		
Excess repayments from 8915-F	Taxpayer		Spouse		

Passive Activity

At Risk Limitations