

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/12/2024

General Information

Name: Mr Darren Horan

PID 299668

AGENCY INFORMATION

Organization	Suborganization	Title
Monroe County School District	Elected Constitutional Officer	School Board Member

Net Worth

My Net Worth as of April 1, 2024 was \$ 9,070,328.00.

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 \$ 115,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
2224 Seidenberg Avenue, Key West, Florida	\$ 2,400,000.00
Key West Cemetery	\$ 200,000.00
608 Whitehead Street, Key West, Florida	\$ 1,100,000.00
3591 South Roosevelt Blvd, Key West, Florida	\$ 2,145,000.00
Truist Checking Acct.	\$ 47,000.00
Truist Savings Acct.	\$ 85,000.00
Bank of America Checking Acct.	\$ 111,000.00
Gulf Atlantic Bank Checking Acct.	\$ 6,000.00
Horay Restaurant Group, LLC	\$ 800,000.00
On Pointe Restaurant Group, LLC	\$ 960,000.00
Gulf Atlantic Bank Stock	\$ 37,000.00
Charles Schwab Retirement Acct.	\$ 125,000.00
First Horizon Checking Acct.	\$ 50,000.00
La Trattoria Land Holdings, LLC	\$ 535,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Navient Student Loans	P.O. Box 9533 Wilkes-Barre, PA 18773-9533	\$ 56,000.00
Truist Commercial Mortgage Servicing	1010 Kennedy Dr STE 100, Key West, FL 33040	\$ 2,100,000.00
Truist Residential Mortgage Servicing	1010 Kennedy Dr STE 100, Key West, FL 33040	\$ 175,000.00
Bank of America Car Loan	3200 Flagler Ave, Key West, FL 33040	\$ 8,000.00
First Horizon Commerical Mortgage	330 Whitehead St, Key West, FL 33040	\$ 3,600,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

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

Signature of Reporting Official or Candidate

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

Darren Horan

Digitally signed: 06/12/2024

Filed with COE: 06/12/2024

U.S. Individual Income Tax Return

2023

OMB No 1545-0074

IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning ending		See separate instructions.
Your first name and middle initial	Last name	Your social security number
Darren	Horan	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Jessica	Horan	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
2224 Seidenberg Avenue		
City, town, or post office. If you have a foreign address, also complete spaces below.		State ZIP code
Key West		FL 33040
Foreign country name	Foreign province/state/county	Foreign postal code
Filing Status	☐ Single ☐ Head of household (HOH)	
Check only one box.	☒ Married filing jointly (even if only one had income)	
	☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)	
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent		
Digital Assets	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No	
Standard Deduction	Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent	
	☐ Spouse itemizes on a separate return or you were a dual-status alien	

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

Income		Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	134,695.
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	134,695.
2a Tax-exempt interest		2a	
3a Qualified dividends		3a	
4a IRA distributions		4a	
5a Pensions and annuities		5a	
6a Social security benefits		6a	
b Taxable interest		2b	431.
b Ordinary dividends		3b	
b Taxable amount		4b	
b Taxable amount		5b	
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	279,167.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	414,293.
10 Adjustments to income from Schedule 1, line 26		10	7,366.
11 Subtract line 10 from line 9. This is your adjusted gross income		11	406,927.
12 Standard deduction or itemized deductions (from Schedule A)		12	33,505.
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	46,815.
14 Add lines 12 and 13		14	80,320.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	326,607.

Attach Sch. B if required.

Standard Deduction for -

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

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

Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	65,186.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	65,186.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	3,650.
	20	Amount from Schedule 3, line 8	20	28,477.
	21	Add lines 19 and 20	21	32,127.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	33,059.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	17,648.
	24	Add lines 22 and 23. This is your total tax	24	50,707.

Payments	25	Federal income tax withheld from: a Form(s) W-2 See Statement 2 b Form(s) 1099 c Other forms (see instructions) d Add lines 25a through 25c	25a 22,468. 25b 25c 25d 22,468.	
	26	2023 estimated tax payments and amount applied from 2022 return Statement 3	26	47,552.
	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	70,020.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	19,313.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
	b	Routing number	c Type: ☐ Checking ☐ Savings	
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	19,313.

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

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No		
	Designee's name Billy J. Kight CPA	Phone no 305-294-6606	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign	Date	Spouse's occupation
	Phone no.	Email address darren@horan.law	

Paid Preparer Use Only	Preparer's name Billy J. Kight CPA	Preparer's signature Billy J. Kight CPA	Date 06/03/24	PTIN P00999537	Check if: ☐ Self-employed
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Firm's name Niles, Kight & Company, PLLC	Phone no. 305-294-6606
2432 Flagler Avenue	Firm's EIN 27-3583461
Firm's address Key West, FL 33040-3844	

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

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

Darren & Jessica Horan

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	820.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	278,347.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	279,167.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	7,366.
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	7,366.

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

Darren & Jessica Horan

Your social security number

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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	14,732.
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	916.
12	Net investment income tax. Attach Form 8960	12	2,000.
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	17,648.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

Your social security number

Darren & Jessica Horan

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	80.
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	28,397.
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	28,397.
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	28,477.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

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

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No **07**

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

Your social security number

Darren & Jessica Horan

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 11 2		
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box See Statement 7 ☒	5a	3,109.
	b State and local real estate taxes (see instructions)	5b	3,218.
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	6,327.
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	6,327.
	6 Other taxes. List type and amount:	6	
	7 Add lines 5e and 6	7	6,327.
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited See Statement 6	8a	7,139.
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Reserved for future use	8d	
	e Add lines 8a through 8c	8e	7,139.
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	7,139.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	20,039.
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13	14	20,039.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16 Other - from list in instructions. List type and amount:	16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	33,505.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE B
(Form 1040)

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

Interest and Ordinary Dividends

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

OMB No 1545-0074

2023

Attachment
Sequence No. **08**

Your social security number

Darren & Jessica Horan

Part I

Interest

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

From K-1 - Horan Law LLP

Amount

431.

1

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

- 2** Add the amounts on line 1

2

431.

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

4

431.

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

Amount

Part II

Ordinary Dividends

- 5** List name of payer:

5

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

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

6

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

Part III

Foreign Accounts and Trusts

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

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

Yes

No

- 7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

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

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

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

X

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

Your social security number

Darren & Jessica Horan

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership or S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	See Statement 9					
B						
C						
D						
Passive Income and Loss		Nonpassive Income and Loss				
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4582	(k) Nonpassive income from Schedule K-1	
A						
B						
C						
D						
29a	Totals	52,195.			299,112.	
b	Totals			72,960.		
30	Add columns (h) and (k) of line 29a				30	351,307.
31	Add columns (g), (i), and (j) of line 29b				31	(72,960.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	278,347.

Part III Income or Loss From Estates and Trusts

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

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

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

Part V Summary

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

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SCHEDULE E

Name Darren Horan

Passthrough Horan Law LLP Partnership

SSN/EIN

Taxpayer

ID

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Nonpassive								
Ordinary business income (loss)	13,096.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	13,096.							13,096.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	13,096.							13,096.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	50.							50.
Deductions related to portfolio income								
Other								

SCHEDULE E

Name Darren Horan

Passthrough Horan Law LLP
Partnership

SSN/EIN

ID

Taxpayer

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income	431.							431.
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	13,096.							13,096.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages	27,760.							27,760.
Section 199A unadjusted basis	191,490.							191,490.

SCHEDULE E

Name Darren Horan

Passthrough ON POINTE RESTAURANT GROUP LLC
Partnership

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	120,664.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover	53,071.							
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	67,593.							67,593.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	67,593.							67,593.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition	820.							820.
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	10,839.							10,839.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name Darren Horan

Passthrough ON POINTE RESTAURANT GROUP LLC

Partnership

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	120,664.							120,664.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits	13,426.							13,426.
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages	762,956.							762,956.
Section 199A unadjusted basis	466,485.							466,485.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SCHEDULE E

Name Darren Horan

Passthrough 3591 South Roosevelt JV

Partnership

SSN/EIN

Taxpayer

ID

Active Rental Real Estate	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)	38,544.							
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	38,544.							38,544.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	38,544.							38,544.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	500.							500.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name Darren Horan

Passthrough 3591 South Roosevelt JV

Partnership

SSN/EIN

Taxpayer

ID

Active Rental Real Estate	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis								

SCHEDULE E

Name Darren Horan

Passthrough David Paul Horan, P.A.

S Corporation

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	-18,937.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	-18,937.		18,937.					
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	-18,937.		18,937.					
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name Darren Horan
Passthrough David Paul Horan, P.A.
S Corporation

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages	70,200.							70,200.
Section 199A unadjusted basis	1,680.							1,680.

SCHEDULE E

Name Darren Horan

Passthrough HORAY RESTAURANT GROUP LLC

Partnership

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	165,352.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover	19,889.							
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	145,463.							145,463.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	145,463.							145,463.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	2,500.							2,500.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name Darren Horan

Passthrough HORAY RESTAURANT GROUP LLC

Partnership

SSN/EIN

Taxpayer

ID

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	165,352.							165,352.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits	14,971.							14,971.
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages	231,136.							231,136.
Section 199A unadjusted basis	84,838.							84,838.

Name Darren Horan

SSN/EIN

Taxpayer

Passthrough LA TRATTORIA LAND HOLDINGS LLC

ID

Partnership

Active Rental Real Estate	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)	13,651.							
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	13,651.							13,651.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	13,651.							13,651.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name Darren Horan

Passthrough LA TRATTORIA LAND HOLDINGS LLC

Partnership

SSN/EIN

Taxpayer

ID

Active Rental Real Estate	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis	422,426.							422,426.

**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)

Darren Horan

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 Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ... If you received social security retirement or disability benefits, enter the amount of Conservation Reserve	1a	
b 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 See Statement 10	2	226,152.
3 Combine lines 1a, 1b, and 2	3	226,152.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions	4a	208,851.
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	208,851.
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	
6 Add lines 4c and 5b	6	208,851.
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	90,241.
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	90,241.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	69,959.
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	8,675.
11 Multiply line 6 by 2.9% (0.029)	11	6,057.
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	14,732.
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	7,366.

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

Schedule SE (Form 1040) 2023

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,840, or (b) your net farm profits² were less than \$7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income⁴, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A, minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2023

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

2023

Attachment
Sequence No. 21

Name(s) shown on return

Your social security number

Darren & Jessica Horan

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

Part I Persons or Organizations Who Provided the Care - You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers	(e) Amount paid
Basilica School	700 Truman Ave Key West, FL 33040		☐ Yes ☒ No	4,500.
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

Part II Credit for Child and Dependent Care Expenses**2** Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last		
		2	4,500.

3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 <u>Limited</u>	3	400.																																																									
4 Enter your earned income . See instructions	4	302,680.																																																									
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	50,801.																																																									
6 Enter the smallest of line 3, 4, or 5	6	400.																																																									
7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	7	406,927.																																																									
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: <table><tr><th>Over</th><th>But not over</th><th>Decimal amount is</th></tr><tr><td>\$0 - 15,000</td><td></td><td>.35</td></tr><tr><td>15,000 - 17,000</td><td></td><td>.34</td></tr><tr><td>17,000 - 19,000</td><td></td><td>.33</td></tr><tr><td>19,000 - 21,000</td><td></td><td>.32</td></tr><tr><td>21,000 - 23,000</td><td></td><td>.31</td></tr><tr><td>23,000 - 25,000</td><td></td><td>.30</td></tr></table> If line 7 is: <table><tr><th>Over</th><th>But not over</th><th>Decimal amount is</th></tr><tr><td>\$25,000 - 27,000</td><td></td><td>.29</td></tr><tr><td>27,000 - 29,000</td><td></td><td>.28</td></tr><tr><td>29,000 - 31,000</td><td></td><td>.27</td></tr><tr><td>31,000 - 33,000</td><td></td><td>.26</td></tr><tr><td>33,000 - 35,000</td><td></td><td>.25</td></tr><tr><td>35,000 - 37,000</td><td></td><td>.24</td></tr></table> If line 7 is: <table><tr><th>Over</th><th>But not over</th><th>Decimal amount is</th></tr><tr><td>\$37,000 - 39,000</td><td></td><td>.23</td></tr><tr><td>39,000 - 41,000</td><td></td><td>.22</td></tr><tr><td>41,000 - 43,000</td><td></td><td>.21</td></tr><tr><td>43,000 - No limit</td><td></td><td>.20</td></tr></table>	Over	But not over	Decimal amount is	\$0 - 15,000		.35	15,000 - 17,000		.34	17,000 - 19,000		.33	19,000 - 21,000		.32	21,000 - 23,000		.31	23,000 - 25,000		.30	Over	But not over	Decimal amount is	\$25,000 - 27,000		.29	27,000 - 29,000		.28	29,000 - 31,000		.27	31,000 - 33,000		.26	33,000 - 35,000		.25	35,000 - 37,000		.24	Over	But not over	Decimal amount is	\$37,000 - 39,000		.23	39,000 - 41,000		.22	41,000 - 43,000		.21	43,000 - No limit		.20	8	x .20
Over	But not over	Decimal amount is																																																									
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15,000 - 17,000		.34																																																									
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39,000 - 41,000		.22																																																									
41,000 - 43,000		.21																																																									
43,000 - No limit		.20																																																									
9a Multiply line 6 by the decimal amount on line 8	9a	80.																																																									
b If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	0.																																																									
c Add lines 9a and 9b and enter the result	9c	80.																																																									
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	10	65,186.																																																									
11 Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	80.																																																									

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	2,600.
13 Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions	13	
14 If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	
15 Combine lines 12 through 14. See instructions	15	2,600.
16 Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s)	16	4,500.
17 Enter the smaller of line 15 or 16	17	2,600.
18 Enter your earned income . See instructions	18	302,680.
19 Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	50,801.
20 Enter the smallest of line 17, 18, or 19	20	2,600.
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	5,000.
22 Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☒ No. Enter -0-. ☐ Yes. Enter the amount here	22	0.
23 Subtract line 22 from line 15	23	2,600.
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25 Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	2,600.
26 Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26	0.

To claim the child and dependent care credit,
complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	3,000.
28 Add lines 24 and 25	28	2,600.
29 Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2022 expenses in 2023, see the instructions for line 9b	29	400.
30 Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	1,900.
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	400.

General Business CreditGo to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2023Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Darren & Jessica Horan

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Go to Part III before Parts I and II. See instructions.

1 Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions	1	
2 Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2	
3 Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4 Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount ☐	4	
5 Carryback of general business credit from 2024. See instructions	5	
6 Add lines 1, 3, 4, and 5	6	

Part II Allowable Credit

7 Regular tax before credits: - Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. - Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	65,186.
8 Alternative minimum tax: - Individuals. Enter the amount from Form 6251, line 11. - Corporations. Enter the amount from Form 4626, Part II, line 13. - Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9 Add lines 7 and 8	9	65,186.
10a Foreign tax credit	10a	
b Certain allowable credits (see instructions)	10b	3,730.
c Add lines 10a and 10b	10c	3,730.
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	61,456.
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	61,456.
13 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	9,114.
14 Tentative minimum tax: - Individuals. Enter the amount from Form 6251, line 9. - Corporations. Enter -0-. - Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	53,673.
15 Enter the greater of line 13 or line 14	15	53,673.
16 Subtract line 15 from line 11. If zero or less, enter -0-	16	7,783.
17 Enter the smaller of line 6 or line 16	17	
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2023)

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	52,342.
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	52,342.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions	30	28,397.
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount ☐	34	
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36	Add lines 30, 33, 34, and 35	36	28,397.
37	Enter the smaller of line 29 or line 36	37	28,397.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	28,397.

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # Items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1 a Form 3468, Part II									
b Form 7207									
c Form 6765									
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
l Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II									
t Form 8830									
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933									
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V									
bb Form 8904									
cc Form 7213, Part I									
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1zz									

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846				28,397.					28,397.
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z				28,397.					28,397.
6 Add lines 2, 3, and 5				28,397.					28,397.

Form 3800 (2023)

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity activity limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1	4F	5	13,426.					
2	4F	1	14,971.					
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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38								

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

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

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

Darren & Jessica Horan

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- 1b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- 1c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a**1b****1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

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

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

3**4****5****6****7**

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

8**9****Part II Ordinary Gains and Losses** (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

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

11**12****13****14****15****16****17****18a****18b****820.****820.****820.**

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	ON POINTE RESTAURANT GROUP LLC - Refrigerator	04/11/13	08/22/23
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20 820.			
21	Cost or other basis plus expense of sale	21 873.			
22	Depreciation (or depletion) allowed or allowable	22 873.			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24 820.			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a 873.			
b	Enter the smaller of line 24 or 25a	25b 820.			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	820.
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	820.
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

SCHEDULE 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

Darren & Jessica Horan

Your social security number

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	406,927.
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	406,927.
4	Number of qualifying children under age 17 with the required social security number	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	7,000.
11	Multiply line 10 by 5% (0.05)	11	350.
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	3,650.
13	Enter the amount from Credit Limit Worksheet A Stmt 12	13	65,106.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	3,650.

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

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		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
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 Next, enter the smaller of line 17 or line 26 on line 27.		26

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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Qualified Business Income Deduction

OMB No. 1545-2294

2023Attachment
Sequence No. **55A**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

Darren & Jessica Horan

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

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

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Horan Law LLLP	☐	☐		☐
B	ON POINTE RESTAURANT GROUP LLC	☐	☐		☐
C	HORAY RESTAURANT GROUP LLC	☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 12,669.	67,031.	140,725.
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 2,534.	13,406.	28,145.
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 27,760.	762,956.	231,136.
5 Multiply line 4 by 50% (0.50)	5 13,880.	381,478.	115,568.
6 Multiply line 4 by 25% (0.25)	6 6,940.	190,739.	57,784.
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 191,490.	466,485.	84,838.
8 Multiply line 7 by 2.5% (0.025)	8 4,787.	11,662.	2,121.
9 Add lines 6 and 8	9 11,727.	202,401.	59,905.
10 Enter the greater of line 5 or line 9	10 13,880.	381,478.	115,568.
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 2,534.	13,406.	28,145.
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 2,534.	13,406.	28,145.
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 2,534.	13,406.	28,145.
16 Total qualified business income component. Add all amounts reported on line 15	16 46,815.		

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20	373,422.	
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	21	364,200.	
22	Subtract line 21 from line 20	22	9,222.	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	100,000.	
24	Phase-in percentage. Divide line 22 by line 23	24	9.2220%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	46,815.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	46,815.		
33	Taxable income before qualified business income deduction	33	373,422.		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	373,422.		
36	Income limitation. Multiply line 35 by 20% (0.20)	36	74,684.		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	46,815.		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39	46,815.		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()		

Qualified Business Income Deduction

OMB No. 1545-2294

2023Attachment
Sequence No. **55A**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

Darren & Jessica Horan

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

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

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 13,651.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 2,730.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 422,426.		
8 Multiply line 7 by 2.5% (0.025)	8 10,561.		
9 Add lines 6 and 8	9 10,561.		
10 Enter the greater of line 5 or line 9	10 10,561.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 2,730.		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 2,730.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 2,730.		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20	373,422.	
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	21	364,200.	
22	Subtract line 21 from line 20	22	9,222.	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	100,000.	
24	Phase-in percentage. Divide line 22 by line 23	24	9.222000%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

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

Name: David Paul Horan, P.A.

Ent/Act number:

6

QBI number:

5

QBI Loss Tracking Worksheet

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 1366 (d) (Enter the Code section limiting your loss.)

Part I Suspended & Allowed Losses

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	0.	.000000%	0.	0.
5. 2021	0.	.000000%	0.	0.
6. 2022	0.	.000000%	0.	0.
7. 2023	-18,937.	1.000000%	0.	0.
8. Total	-18,937.		0.	0.

Part II Non-QBI Suspended and Allowed Losses

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	H. Remaining suspended losses
1. Pre-2018	0.	0.	0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.	0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.	0.	0.	0.	0.	0.	0.	0.
5. 2021	0.	0.	0.	0.	0.	0.	0.	0.	0.
6. 2022	0.	0.	0.	0.	0.	0.	0.	0.	0.
7. 2023	0.	0.	0.	0.	0.	0.	0.	0.	0.
8. Total	0.	0.	0.	0.	0.	0.	0.	0.	0.

9. Allocation of allowed losses limited by other Code sections**Part III QBI Suspended and Allowed Losses**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	L. Remaining suspended losses
1. Pre-2018	0.	0.	0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.	0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.	0.	0.	0.	0.	0.	0.	0.
5. 2021	0.	0.	0.	0.	0.	0.	0.	0.	0.
6. 2022	0.	0.	0.	0.	0.	0.	0.	0.	0.
7. 2023	-18,937.	0.	0.	0.	0.	0.	0.	0.	-18,937.
8. Total	-18,937.	0.	0.	0.	0.	0.	0.	0.	-18,937.

9. Allocation of allowed losses limited by other Code sections**10. Total prior year suspended losses allowed that must be included in QBI**

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

2023

Attachment
Sequence No. 70

Taxpayer name(s) shown on return Darren & Jessica Horan	Taxpayer identification number 1
Preparer's name Billy J. Kight CPA	Preparer tax identification number P00999537

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-IV for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

Question	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: 	☒	☐	☐
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:

- 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?	☒	☐

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**Attachment
Sequence No **71**

Name(s) shown on return

Darren & Jessica Horan

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	142,964.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	142,964.	
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		0.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

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	208,851.	
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	142,964.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	107,036.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		101,815.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		916.

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		916.
---	----	--	------

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	2,073.	
20 Enter the amount from line 1	20	142,964.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,073.	
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		

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No 1545-2227

2023Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Darren & Jessica Horan

Your social security number or EIN

Part I Investment Income

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

1	Taxable interest (see instructions)	1	431.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	278,347.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) Statement 13	4b	-226,152.
c	Combine lines 4a and 4b	4c	52,195.
5a	Net gain or loss from disposition of property (see instructions)	5a	820.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-820.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	0.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	52,626.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	52,626.
13	Modified adjusted gross income (see instructions)	13	406,927.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	156,927.
16	Enter the smaller of line 12 or line 15	16	52,626.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,000.
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2023)

Keep for Your Records

3232 • J. Neurosci., July 26, 2006 • 26(30):3225–3234

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

SUMMARY

OMB No 1545-0172

2023Attachment
Sequence No. 179Go to www.irs.gov/Form4562 for instructions and the latest information.

Identifying number

Darren & Jessica Horan

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,160,000.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

Total Allowable Pass-through Section 179 Expense 72,960.

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	72,960.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	72,960.
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	434,627.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	72,960.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

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

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

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

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

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

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

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

Part IV Summary (See instructions.)

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

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder Darren Horan		Identifying number
A Name of S corporation David Paul Horan, P.A.		B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
 (1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year	1	8,581.
2 Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a Ordinary business income (enter losses in Part III)	3a	
b Net rental real estate income (enter losses in Part III)	3b	
c Other net rental income (enter losses in Part III)	3c	
d Interest income	3d	
e Ordinary dividends	3e	
f Royalties	3f	
g Net capital gains (enter losses in Part III)	3g	
h Net section 1231 gain (enter losses in Part III)	3h	
i Other income (enter losses in Part III)	3i	
j Excess depletion adjustment	3j	
k Tax-exempt income	3k	
l Recapture of business credits	3l	
m Other items that increase stock basis	3m	
4 Add lines 3a through 3m	4	
5 Stock basis before distributions. Add lines 1, 2, and 4	5	8,581.
6 Distributions (excluding dividend distributions)	6	54,587.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-; skip lines 8 through 14, and enter -0- on line 15	7	0.
8a Nondeductible expenses	8a	
b Depletion for oil and gas	8b	
c Business credits (sections 50(c)(1) and (5))	8c	
9 Add lines 8a through 8c	9	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-; skip lines 11 through 14, and enter -0- on line 15	10	
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12 Debt basis restoration (see net increase in instructions for line 23)	12	
13 Other items that decrease stock basis	13	
14 Add lines 11, 12, and 13	14	
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis

Section A - Amount of Debt (if more than three debts, see instructions.)

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

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

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

Section C - Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	18,937.				18,937.
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions Stmt 18					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	18,937.				18,937.

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

OMB No. 1545-2302

Attach to your tax return.

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

Name of shareholder

Darren Horan

Identifying number

A Name of S corporation

David Paul Horan, P.A.

B Employer identification number

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	8,581.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	8,581.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	54,587.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

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

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

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

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

Section C - Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	18,937.				18,937.
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions Stmt 19					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	18,937.				18,937.

Darren & Jessica Horan

Form 1040		Wages Received and Taxes Withheld				Statement	1
T S Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax	Medicare Tax	
T David Paul Horan, PA	46,800.	15,765.			3,224.	754.	
S FLORIDA KEYS AQUEDUCT AUTHORITY	50,801.	3,952.			3,269.	764.	
T Monroe County School Board	37,094.	2,751.			2,371.	555.	
Totals	134,695.	22,468.			8,864.	2,073.	

Form 1040	Federal Income Tax Withheld - Form(s) W-2	Statement	2
T			
S Description		Amount	
T David Paul Horan, PA		15,765.	
S FLORIDA KEYS AQUEDUCT AUTHORITY		3,952.	
T Monroe County School Board		2,751.	
Total to Form 1040, line 25a		22,468.	

Form 1040	Current Year Estimates and Amount Applied from Previous Year	Statement	3
Description		Amount	
Prior Year Overpayment Applied - Joint		47,552.	
Total to Form 1040, line 26		47,552.	

Schedule 1	Student Loan Interest Deduction	Statement	4
1.	Enter the total interest paid in 2023 on qualified student loans. Don't enter more than \$2,500	2,500.	
2.	Enter the amount from Form 1040, line 9	414,293.	
3.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	7,366.	
4.	Subtract line 3 from line 2	406,927.	
5.	Enter the amount shown below for your filing status. * Single, head of household, or qualifying surviving spouse-\$75,000 * Married filing jointly-\$155,000	155,000.	
6.	Is the amount on line 4 more than the amount on line 5? [] No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9 [X] Yes. Subtract line 5 from line 4	251,927.	
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	1.000	
8.	Multiply line 1 by line 7	2,500.	
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	0.	

Schedule A	Cash Contributions	Statement	5
Description	Amount 60% Limit	Amount 30% Limit	
Miscellaneous	6,150.		
From K-1 - Horan Law LLLP	50.		
From K-1 - ON POINTE RESTAURANT GROUP LLC	10,839.		
From K-1 - 3591 South Roosevelt JV	500.		
From K-1 - HORAY RESTAURANT GROUP LLC	2,500.		
Subtotals	20,039.		
Total to Schedule A, line 11		20,039.	

Darren & Jessica Horan

Schedule A	Mortgage Interest and Points Reported on Form 1098	Statement 6
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Description	Amount
TRUIST BANK, P.O. BOX 26149, RICHMOND, VA 23260-6149	7,139.
Total to Schedule A, line 8a	7,139.

Schedule A	State and Local General Sales Taxes	Statement 7
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Description	Amount
State Sales Tax	2,487.
Local Sales Tax	622.
Total to Schedule A, line 5a	3,109.

Schedule A	General Sales Tax Deduction Worksheet	Statement	8
1	Enter your state general sales taxes from the applicable table. Florida If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.	2,487.	
2	Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023? If No, enter -0-. If Yes, enter your local general sales taxes from the applicable table.	0.	
3	Did your locality impose a local general sales tax in 2023? Residents of California and Nevada see instructions. If No, skip lines 3 through 5, enter -0- on line 6 and go to line 7. If Yes, enter your local general sales tax rate, but omit the percentage sign. KEY WEST	1.5000	
4	Did you enter -0- on line 2 above? If No, skip lines 4 and 5 and go to line 6. If Yes, Enter your state general sales tax rate, but omit the percentage sign.	6.0000	
5	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places).	.2500	
6	Did you enter -0- on line 2 above? If No, multiply line 2 by line 3. If Yes, multiply line 1 by line 5.	622.	
6a	Add line 1 and line 6.	3,109.	
6b	Part-year days rate.	1.000000	
6c	Multiply line 6a by line 6b.	3,109.	
7	Enter your general sales taxes paid on specified items, if any.		
8	Deduction for general sales taxes. Add lines 6c and 7. Enter the result here and on Schedule A, line 5a and check box.	3,109.	

Darren & Jessica Horan

Schedule E Income or (Loss) from Partnerships and S Corps Statement 9

Name

Emp ID No.

Code	X if Frn	Basis Comp Req	Any Not at Risk	Passive Loss	Passive Income	Nonpassive Loss	Sec. 179 Deduction	Nonpassive Income
Horan Law LLLP 85-0614208	P							13,096.
ON POINTE RESTAURANT GROUP LLC 20-5566339	P						53,071.	120,664.
3591 South Roosevelt JV 83-2483895	P				38,544.			
David Paul Horan, P.A. 65-0270942	S	X				0.		
HORAY RESTAURANT GROUP LLC 82-5449321	P						19,889.	165,352.
LA TRATTORIA LAND HOLDINGS LLC 92-1333985	P				13,651.			
Totals to Sch. E, ln. 29					52,195.		72,960.	299,112.

Schedule SE Non-Farm Income Statement 10

Description	Amount
Horan Law LLLP	13,096.
ON POINTE RESTAURANT GROUP LLC	67,593.
HORAY RESTAURANT GROUP LLC	145,463.
Total to Schedule SE, line 2	226,152.

Form 2441	Credit Limit Worksheet	Statement 11
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- 1 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 65,186.
 - 2 Enter the amount from Schedule 3 (Form 1040), line 1
(foreign tax credit) and line 61 (Form 8978, line 14)
 - 3 Subtract line 2 from line 1. Also enter the amount on Form 2441,
line 10. But if zero or less, STOP; you cannot take the credit 65,186.
-

Schedule 8812	Credit Limit Worksheet A	Statement 12
1. Enter the amount from line 18 of Form 1040 or Form 1040-NR		65,186.
2. Add the following amounts (if applicable) from:		
Schedule 3, line 1		
Schedule 3, line 2	80.	
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		80.
3. Subtract line 2 from line 1		65,106.
Complete the 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 the Credit Limit Worksheet B.		0.
5. Subtract line 4 from line 3. Enter this amount on Schedule 8812, line 13.		65,106.
Form 8960	Trade or Business Income	Statement 13
Horan Law LLLP		-13,096.
ON POINTE RESTAURANT GROUP LLC		-67,593.
HORAY RESTAURANT GROUP LLC		-145,463.
Amount to Form 8960, line 4B		-226,152.

Darren & Jessica Horan

Form 8960	Net Gains from Disposition of Property Used in a Non-Section 1411 Trade or Business	Statement 14
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Name of Trade or Business	Amount
ON POINTE RESTAURANT GROUP LLC - Refrigerator	820.
Total to Net Gains and Losses Worksheet, Line 2a	820.

Form 4562 Part I - Business Income Statement 17

Income Type	Amount
Partnership - Horan Law LLP	13,096.
Partnership - ON POINTE RESTAURANT GROUP LLC - Refrigerator	820.
Partnership - ON POINTE RESTAURANT GROUP LLC	120,664.
Partnership - HORAY RESTAURANT GROUP LLC	165,352.
Wages	134,695.
Total business income used in Form 4562, line 11	434,627.

Form 7203 Other Deductions Statement 18

David Paul Horan, P.A.

Description	Current year losses and deductions	Carryover amounts from prior year	Allowable loss from stock basis	Allowable loss from debt basis	Carryover amounts
Nondeductible Exp	2,832.			0.	2,832.
Totals	2,832.			0.	2,832.

Form 7203AMT Other Deductions Statement 19

David Paul Horan, P.A.

Description	Current year losses and deductions	Carryover amounts from prior year	Allowable loss from stock basis	Allowable loss from debt basis	Carryover amounts
Nondeductible Exp	2,832.			0.	2,832.
Totals	2,832.			0.	2,832.

Two-Year Comparison Worksheet

2023

Name(s) as shown on return Darren & Jessica Horan		Social security number
2022 Filing Status Married Filing Joint	2023 Filing Status Married Filing Joint	
2022 Tax Bracket 24.0%	2023 Tax Bracket 24.0%	

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
Wages, salaries, and tips	89,294.	134,695.	45,401.
Schedule B - taxable interest	3,582.	431.	-3,151.
Schedule D (capital gain/loss)	39,133.	0.	-39,133.
Sch. C (business income/loss)	835.	0.	-835.
Form 4797 (other gains or losses)	3,690.	820.	-2,870.
Schedule E (rental and passthrough)	214,466.	278,347.	63,881.
Total income	351,000.	414,293.	63,293.
Deductible part of SE tax	8,771.	7,366.	-1,405.
Total adjustments	8,771.	7,366.	-1,405.
Adjusted gross income	342,229.	406,927.	64,698.
Taxes	5,896.	6,327.	431.
Interest (deductible)	7,308.	7,139.	-169.
Contributions	27,573.	20,039.	-7,534.
Total itemized deductions	40,777.	33,505.	-7,272.
Qualified business income deduction	31,761.	46,815.	15,054.
Total deductions	72,538.	80,320.	7,782.
Taxable income	269,691.	326,607.	56,916.
Tax	49,464.	65,186.	15,722.
Tax before credits	49,464.	65,186.	15,722.
Child tax cr. and cr. for oth. dep.	4,500.	3,650.	-850.
Form 2441 (child care credit)	1,200.	80.	-1,120.
Form 3800 (general business credit)	29,421.	28,397.	-1,024.
Tax after non-refundable credits	14,343.	33,059.	18,716.
Schedule SE (self-employment tax)	17,541.	14,732.	-2,809.
Form 8959 (additional Medicare tax)	128.	916.	788.
Form 8960 (net invest. income tax)	1,143.	2,000.	857.
Total tax	33,155.	50,707.	17,552.
Fed. income tax withheld, Form W-2	17,485.	22,468.	4,983.
Estimated tax payments	113,222.	47,552.	-65,670.
Form 4868 (extension request)	50,000.	0.	-50,000.
Total payments	180,707.	70,020.	-110,687.
Tax overpaid	147,552.	19,313.	-128,239.
Amount refunded	100,000.	0.	-100,000.
Overpayment applied to estimate	47,552.	19,313.	-28,239.