

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/18/2024

General Information

Name: Hon Jalal A Harb

PID 14048

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (10Th)	Elected Constitutional Officer	Circuit Court Judge

Net Worth

My Net Worth as of December 31, 2023 was \$ 1,845,035.58.

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 \$ 88,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
HOME	\$ 850,000.00
Duplex-570 Villa Vista Blvd, Lakeland	\$ 275,000.00
Voya Financial-Deff Comp	\$ 512,060.79
Voya-Quintaflex	\$ 16,286.38
Truist Checking	\$ 36,854.73
Truist-Checking	\$ 54,032.96
Truist-Saving	\$ 1,658.94
Truist-Saving	\$ 2,050.44
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Midflorida Credit Union	Lakeland, FL	\$ 316,085.90
2020 Honda Accord Loan	Lakeland, FL	\$ 5,886.07
Capital One-Honda	Sacramento, CA	\$ 22,914.61

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
State of Florida	Tallahassee, FL	\$ 191,163.00

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
N/A			

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Jalal A Harb

Digitally signed: 06/18/2024

Filed with COE: 06/18/2024

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

See separate instructions.

Your first name and middle initial **JALAL A** Last name **HARB** Your social security number **[REDACTED]**

If joint return, spouse's first name and middle initial **OLA O** Last name **HARB** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. **[REDACTED]** Apt. no. **[REDACTED]** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **[REDACTED]** State **FL** ZIP code **33846** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name **[REDACTED]** Foreign province/state/county **[REDACTED]** Foreign postal code **[REDACTED]**

Filing Status ☐ Single ☐ Head of household (HOH) ☐ You ☐ Spouse

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

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

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a 212,916**

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 212,916**

2a Tax-exempt interest **2a**

3a Qualified dividends **3a**

4a IRA distributions **4a**

5a Pensions and annuities **5a**

6a Social security benefits **6a 26,936**

b Taxable interest **2b**

b Ordinary dividends **3b**

b Taxable amount **4b**

b Taxable amount **5b**

b Taxable amount **6b 22,896**

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 ☐

8 Additional income from Schedule 1, line 10 **8 2,533**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income **9 238,345**

10 Adjustments to income from Schedule 1, line 26 **10**

11 Subtract line 10 from line 9. This is your adjusted gross income **11 238,345**

12 Standard deduction or itemized deductions (from Schedule A) **12 29,200**

13 Qualified business income deduction from Form 8995 or Form 8995-A **13 507**

14 Add lines 12 and 13 **14 29,707**

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income **15 208,638**

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
17	Amount from Schedule 2, line 3	17	36,873
18	Add lines 16 and 17	18	36,873
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	36,873
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	36,873

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	26,162
b	Form(s) 1099	25b	5,926
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	32,088
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	32,088

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	0
b	Routing number		
d	Account number		
c	Type: ☐ Checking ☐ Savings		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	4,806
38	Estimated tax penalty (see instructions)	38	21

Third Party Designee

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

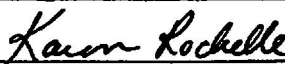
Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

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 05-23-2024	Your occupation JUDGE	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. 	Date 05-23-2024	Spouse's occupation 	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. 863- 	Email address 		

Paid Preparer Use Only

Preparer's signature KAREN ROCHELLE 	Date 05-23-2024	PTIN P01717542	Check if: ☐ Self-employed
Preparer's name KAREN ROCHELLE	Phone no. 813-254-6655		
Firm's name Patricia Wolfe CPA LLC		Firm's EIN 84-3971475	
Firm's address 310 S Brevard Avenue Tampa, FL 33606			

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

Form 1040 (2023)

EEA

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

Your social security number

JALAL A & OLA O HARB

Part III Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	2,533
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	2,533

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26	0

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

JALAL A & OLA O HARB

Medical and Dental Expenses

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

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

1	
2	
3	
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 ☒
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount:

5a	1,978
5b	6,706
5c	
5d	8,684
5e	8,684
6	

- 7 Add lines 5e and 6

7 8,684

Interest You Paid

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

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

8a	9,233
8b	
8c	
8d	
8e	9,233
9	

10 9,233

Gifts to Charity

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

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

11	36
12	
13	

14 36

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

- 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 17,953

Itemized Deductions

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

For Paperwork Reduction Act Notice, see the instructions for Form 1040.

Schedule A (Form 1040) 2023

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **13**

Your social security number

JALAL A & OLA O HARB**Part I** **Income or Loss From Rental Real Estate and Royalties**Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**1a** Physical address of each property (street, city, state, ZIP code)**A** [REDACTED], FL 33813**B**
C

1b		Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental	Personal Use	QJV	
				Days	Days		
A	1			A	365	0	☐
B				B			☐
C				C			☐

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:

	A	B	C
3 Rents received	16,200		
4 Royalties received			

Expenses:

5 Advertising	5		
6 Auto and travel (see instructions)	441		
7 Cleaning and maintenance	576		
8 Commissions	8		
9 Insurance	3,980		
10 Legal and other professional fees	200		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	484		
15 Supplies	23		
16 Taxes	3,010		
17 Utilities	17		
18 Depreciation expense or depletion	2,753		
19 Other (list) <u>HOA DUES</u>	2,200		
20 Total expenses. Add lines 5 through 19	13,667		

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	2,533		
--	--------------	--	--

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)			
---	--	--	--

23a Total of all amounts reported on line 3 for all rental properties	16,200	
b Total of all amounts reported on line 4 for all royalty properties	0	
c Total of all amounts reported on line 12 for all properties	0	
d Total of all amounts reported on line 18 for all properties	2,753	
e Total of all amounts reported on line 20 for all properties	13,667	

24 Income. Add positive amounts shown on line 21. Do not include any losses	2,533
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	(0)

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	2,533
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For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

JALAL A & OLA O HARB

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$162,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule E: [REDACTED], LAKELAND, FL 338	[REDACTED]	2,533
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		2,533
3	Qualified business net (loss) carryforward from the prior year		()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		2,533
5	Qualified business income component. Multiply line 4 by 20% (0.20)		507
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		507
11	Taxable income before qualified business income deduction (see instructions)		209,145
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		0
13	Subtract line 12 from line 11. If zero or less, enter -0-		209,145
14	Income limitation. Multiply line 13 by 20% (0.20)		41,829
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		507
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		(0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		(0)

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

Form **8995** (2023)

EEA

Amount from Form 1040, line 11..... **238,345**Amount from Form 1040, line 12..... **29,200**Line 11 above is the difference between these amounts..... **209,145**

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023Attachment
Sequence No. **179**

Name(s) shown on return

JALAL A & OLA O HARB

Business or activity to which this form relates

RENTAL-SINGLE UNIT

Identifying number

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

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	2,753
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	
i Nonresidential real property			39 yrs.	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 instructions	22	2,753
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No				24b If "Yes," is the evidence written? ☒ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 25								
26 Property used more than 50% in a qualified business use:								
AUTOMOBILE	01-01-2018	100.0%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) . .	673					
31 Total commuting miles driven during the year .						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32	673					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
36 Is another vehicle available for personal use?	X					

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

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

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

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

Part VI Amortization

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