

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/24/2024

General Information

Name: Mr Robert Lee Carroll

PID 265853

AGENCY INFORMATION

Organization	Suborganization	Title
Bay County	Elected Constitutional Officer	County Commissioner District 2

Net Worth

My Net Worth as of June 20, 2024 was \$ 1,350,572.00.

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/24/2024

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 \$ 260,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
412 S. MacArthur Avenue, Panama City, FL (Primary Residence)	\$ 375,000.00
17800 Panama City Beach Parkway, PCB FL (Macroll, LLC)	\$ 400,000.00
McNeil Carroll Engineering, Inc. (Engineering Business)	\$ 375,000.00
Tyndall Federal Credit Union (Savings)	\$ 117,000.00
FRS Investment	\$ 87,429.00
Mass Mutual Retirement	\$ 56,368.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Truist (Primary Residence)	P.O. Box 79041, Baltimore, MD 21279	\$ 195,160.00
Cadence Bank	101 W. 23rd Street, Panama City, FL 32401	\$ 38,858.00

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.

Robert Lee Carroll

Digitally signed: 06/24/2024

Filed with COE: 06/24/2024

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

Your first name and middle initial ROBERT L	Last name CARROLL	Your social security number XXX-XX-XXXX
If joint return, spouse's first name and middle initial SHARON	Last name CARROLL	Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a P.O. box, see instructions. 412 SOUTH MACARTHUR AVENUE		Apt. no. _____
City, town, or post office. If you have a foreign address, also complete spaces below. PANAMA CITY		State FL
Foreign country name _____		ZIP code 32401
Foreign province/state/county _____		Foreign postal code _____

☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
Check only one box.
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 services) or (b) 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 spouse

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
MIA	CARROLL	XX-XX-XXXX	DAUGHTER	☐	☒	☒
GIANNA	CARROLL	XX-XX-XXXX	DAUGHTER	☒	☒	☐
				☐	☐	☐
				☐	☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 198,039
b Household employee wages not reported on Form(s) W-2	1b _____
c Tip income not reported on line 1 (see instructions)	1c _____
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d _____
e Taxable dependent care benefits from Form 244, line 26	1e _____
f Employer-provided adoption benefits from Form 8839, line 29	1f _____
g Wages from Form 89, line 6	1g _____
h Other earned income (see instructions)	1h _____
i Nontaxable combat pay election (see instructions) 1i _____	1i _____

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1z Add lines 1a through 1i	1z 198,039
2a Taxable interest	2b 5,351
3a Qualified dividends	3b _____
4a IR distributions	4b _____
5a Pensions and annuities	5b _____
6a Social security benefits	6b _____

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.

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7 (3,000)
8 Additional income from Schedule 1, line 10	8 317,529
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 517,919
10 Adjustments to income from Schedule 1, line 26	10 286
11 Subtract line 10 from line 9. This is your adjusted gross income	11 517,633
12 Standard deduction or itemized deductions (from Schedule A)	12 27,700
13 Qualified business income deduction from Form 8995 or Form 8995-A	13 62,706
14 Add lines 12 and 13	14 90,406
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 427,227

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

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	4,039
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E ..	5	313,490
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 amounts not reported on Form W-2	8r	
s	Nontaxable amount of Medicare waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a non governmental Section 57 plan	8t	
u	Wages earned with income rate	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	317,529

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	286
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 179 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, line 10, or Form 1040-S, line 10	26	286

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **02**

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	571
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		
7	Total additional social security and Medicare tax. Add lines 5 and 6		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5320 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	
12	Net investment income tax. Attach Form 8879	12	89
13	Uncollected social security and Medicare tax on IRA 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 separate instructions.

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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 409**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 137(g) or 460, if from Form
8697 or 8866**17n****o** Tax on non-effectively connected income for any part of the
year you were a nonresident alien, if from Form 1040-NR**17o****p** Any interest from Form 8621 line 1f, relating to distributions
from, and disposition of, stock of a section 1291 fund**17p****q** Any interest from Form 8621 line 1d**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**

660

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

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	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32.	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801		
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R		
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 1. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m	
z	Other nonrefundable credit. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.	8	0

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

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Part II	Other Payments and Refundable Credits
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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	2,496
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, 1040-PR, 1040-VR, line 31	15	2,496

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Schedule 3 (Form 1040) 2023

Alternative payment election amount from Form 3800, Part III, line column (i)	13c	
Deferred amount of net 965 tax liability (see instructions)	13d	
Other payments or refundable credits. List type and amount:	13z	
Total other payments or refundable credits. Add lines 13a through 13z		13
Enter lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, 1040-PR, or 1040-EZ		15

Schedule E (Form 1040) 2017

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

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

**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

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

2,902

5b

2,096

5c

5d

4,998

5e

4,998

6

6

- 7** Add lines 5e and 6

4,998

**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 number, 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 8d

8a

5,312

8b

8c

8d

8e

5,312

9

- 9** Investment interest. Attach Form 8950 if required. See instructions

10

5,312

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

11

5,454

12

13

14

5,454

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

17

15,764

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

Schedule A (Form 1040) 2023

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

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.

		Amount
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:	
	MCNEIL CARROLL ENGINEERIN	5,329
	STATE FARM LIFE INSURANCE COMPANY	11
	TYNDALL FEDERAL CREDIT UNION	11
	INTEREST SUBTOTAL	5,351
2	Add the amounts on line 1	5,351
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	5,351

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

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

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.

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

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

Part III

**Foreign
Accounts
and Trusts**

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

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) 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

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

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Schedule B (Form 1040) 2023

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor

SHARON CARROLL

Social security number (SSN)

XXX-XX-XXXX

A Principal business or profession, including product or service (see instructions)

VOCALIST

B Enter code from instructions

711510

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) **412 SOUTH MACARTHUR AVENUE**

City, town or post office, state, and ZIP code **PANAMA CITY, FL 32401**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	9,672
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	9,672
4	Cost of goods sold (from line 42)	4	2,676
5	Gross profit. Subtract line 4 from line 3.	5	6,996
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	6,996

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12	Depreciation	12		20b	b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	216
15	Insurance (other than health)	15		23	Taxes and licenses	23	767
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to bank, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal, professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	1,874
				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28	Total expenses for business use of home. Add lines 8 through 27b.	28	2,957
29	Tentative profit (loss). Subtract line 28 from line 7	29	4,039

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method **only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.
 • If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.
 • If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.
 • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.
 • If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s) SHARON CARROLL	SSN XXX-XX-XXXX
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Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 0
36 Purchases less cost of items withdrawn for personal use	36 2,676
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	
40 Add lines 35 through 39	2,676
41 Inventory at end of year	41 0
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here	42 2,676

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____	
44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____	
45 Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46 Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a Do you have evidence to support your deduction?	☐ Yes ☐ No
b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. Enter below business expenses not included on lines 8-26, line 27b, or line 30.

ENROLLMENT FEES	1,874
48 Total other expenses. Enter here and on line 27a	48 1,874

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

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

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

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(15,679)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	(15,679)

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet 20 Are lines 18 and 19 both zero or blank and you are not filing Form 952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, enter both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	16 18 19 21	(15,679) (3,000)
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Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	MACROLL LLC	P	☐	20-1309553	☐	☐
B	MACROLL LLC	P	☐	20-1309553	☐	☐
C	MCNEIL CARROLL ENGINEERING INC	S	☐	59-3329910	☒	☐
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) Nonpassive income from Schedule K-1	(k) Nonpassive income from Schedule K-1
A			1,611		
B			1,609		
C			1,961		318,671
D					
29a Totals					318,671
b Totals			3,220	1,961	
30 Add columns (h) and (k) of line 29a					318,671
31 Add columns (g), (i), and (j) of line 29b					(5,181)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31					313,490

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35 Add columns (c) and (d) of line 34a				35
36 Add columns (e) and (f) 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	313,490
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		

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)

SHARON CARROLL

Social security number of person
with self-employment income

XXX-XX-XXXX

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b ()	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious	2	4,039
3 Combine lines 1a, 1b, and 2	3	4,039
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	3,730
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b If you elect one or both of the optional methods, enter the total of lines 15	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	3,730
5a Enter your church employee income from Form W-2. See instructions for the 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	3,730
7 Maximum amount of combined wages and self-employment income 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	
b Unreported tips subject to social security tax from Form 137, line 10	8b	
c Wages subject to social security tax from Form 89, line 2	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- and on line 10 and go to line 11	9	160,200
10 Multiply the smaller of line 9 or line 7 by 12.4% (0.124).	10	463
11 Multiply line 6 by 2.9% (0.029).	11	108
12 Self-employment tax. Add line 10 and line 11. Enter here and on Schedule 2 (Form 1040) , line 4, or Form 1040-SS , line 1, or Form 1040-NR , line 3	12	571
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	286

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

Schedule SE (Form 1040) 2023

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2023

Attachment
Sequence No. **32**

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	427,227
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	27,700
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	454,927

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 81,300 Married filing jointly or qualifying surviving spouse 126,500 Married filing separately 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	126,500
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	328,427
7	- If you are filing from 25, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	87,546
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	87,546
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	94,377
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	517,633
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	517,633
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000
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	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500
8	Add lines 5 and 7	8	2,500
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	118,000
11	Multiply line 10 by 5% (0.05)	11	5,900
12	Is the amount on line 8 more than the amount on line 11? ☒ No. STOP. You cannot take the child tax 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 on line 13.	12	0
13	Enter the amount from the Credit Limit Worksheet	13	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents . Enter this amount on Form 1040, 1040-SR, or 1040-NR line 19.	14	0

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 and also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

EEA

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

ROBERT L & SHARON CARROLL**XXX-XX-XXXX**

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	Schedule C: VOCALIST	☐	☐	XX-XX-XXXX	☐
B	K1S: MCNEIL CARROLL ENGINEERING	☐	☐	XX-33-0	☐
C	K1P: MACROLL LLC	☐	☐	20-30955	☐

Part II Determine Your Adjusted Qualified Business Income

			B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	3,715	313,528	0
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	743	62,706	0
4	Allocable share of W-2 wages from the trade, business, or aggregation	0	303,341	0
5	Multiply line 4 by 50% (0.50)		151,671	
6	Multiply line 4 by 25% (0.25)		75,835	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0	61,372	0
8	Multiply line 7 by 2.5% (0.025)		1,534	
9	Add lines 6 and 8	0	77,369	0
10	Enter the greater of line 5 or line 9	0	151,671	0
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	0	62,706	0
12	Phase-out reduction. Enter the amount from line 20, if any			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	0	62,706	0
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15	Qualified business income component. Subtract line 14 from line 13	0	62,706	0
16	Total qualified business income component. Add all amounts reported on line 15	62,706		

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	706	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	0	
29	Qualified REIT dividends and PTP (loss) carryforward from prior year	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	0	
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	62,706	
33	Taxable income before qualified business income deduction	33	489,933	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	0	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	489,933	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	97,987	
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	62,706	
38	DPAD under section 199A(g) (do not enter more than an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 34)	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	62,706	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	0	

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

ROBERT L & SHARON CARROLL**XXX-XX-XXXX**

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	K1P: MACROLL LLC	☐	☐	11-9553	☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

		B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	0	
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	0	
4	Allocable share of W-2 wages from the trade, business, or aggregation	0	
5	Multiply line 4 by 50% (0.50)		
6	Multiply line 4 by 25% (0.25)		
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0	
8	Multiply line 7 by 2.5% (0.025)		
9	Add lines 6 and 8	0	
10	Enter the greater of line 5 or line 9	0	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 10 or line 3	0	
12	Phase-out reduction. Enter the amount from line 20, if any		
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	0	
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions		
15	Qualified business income component. Subtract line 14 from line 13	0	
16	Total qualified business income component. Add all amounts reported on line 15		

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

Form **8995-A** (2023)

Name(s) shown on return

Attach to Form 8995-A.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Your taxpayer identification number

XXX-XX-XXXX

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

[illegible]

- | | | | |
|---|---|---|-----------|
| 2 | Qualified business net (loss) carryforward from prior years. See instructions | 2 | () |
| 3 | Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations | 3 | (3,220) |
| 4 | Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations | 4 | 320,463 |
| 5 | Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b) | 5 | (3,220) |
| 6 | Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- | 6 | (0) |

Net Investment Income Tax-
Individuals, Estates, and Trusts

Attach to your tax return.

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

2023

Attachment
Sequence No. 72

Name(s) shown on your tax return

ROBERT L & SHARON CARROLL

Your social security number or EIN

XXX-XX-XXXX

Part I Investment Income

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

1	Taxable interest (see instructions)		1	5,351
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 317,529		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b (317,529)		
c	Combine lines 4a and 4b		4c	0
5a	Net gain or loss from disposition of property (see instructions)	5a (3,000)		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c			(3,000)
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	2,351

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	0
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	0

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	2,351
13	Modified adjusted gross income (see instructions)	13 517,633		
14	Threshold based on filing status (see instructions)	14 250,000		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 267,633		
16	Enter the smaller of line 12 or line 15		16	2,351
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	89
18a	Net investment income (line 12 above)	18a		
b	Deductions for contributions 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	

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

Form 8960 (2023)

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.

2023

Attachment
Sequence No. 179

Name(s) shown on return ROBERT L & SHARON CARROLL	Business or activity to which this form relates SCHEDULE E PG 2	Identifying number XXX-XX-XXXX
---	---	--

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	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	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 FROM K1 - MCNEIL CARROLL ENGINEER	(b) Cost (business use only) 1,961	(c) Elected cost 1,961
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	1,961
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,961
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 9. See instructions	11	522,858
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		1,961
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.)

17	MACRS deductions for assets placed in service during tax year 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 (cost or other basis)	(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 real property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			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 instructions	22	1,961
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.

**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attachment
Sequence No. **203**

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

Name of shareholder ROBERT L CARROLL	Identifying number XXX-XX-XXXX
A Name of S corporation MCNEIL CARROLL ENGINEERING INC	B Employer identification number 59-3329910

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	1 364,018
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 318,671
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 5,199
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	4 324,000
5 Stock basis before distributions. Add lines 1, 2, and 4	5 688,018
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.	6 306,000
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	7 382,018
8a Nondeductible expenses	8a 1,347
b Depletion for oil and gas	8b
c Business credits (sections 50(c)(1) and (5))	8c
9 Add lines 8a through 8c	9 1,347
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	10 380,671
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11 3,784
12 Debt restoration (see instructions for line 23)	12
13 Other items that decrease stock basis	13
14 Add lines 11 through 13	14 3,784
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-	15 376,887

Part II Shareholder Debt Basis				
Section A—Amount of Debt (If more than three debts, see instructions.)				
Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine 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 Loss Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions	1,961		1,961		
42 Charitable contributions	1,823		1,823		
43 Investment interest expense					
44 Section 179 expenditures					
45 Other deductions					
46 Foreign tax 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	3,784		3,784		0

IRS e-file Signature Authorization

OMB No. 1545-0074

2023

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

Submission Identification Number (SID) ►

XXXXXX

Taxpayer's name

ROBERT L CARROLL

Spouse's name

SHARON CARROLL

Social security number

XXX-XX-XXXX

Spouse's social security number

XXX-XX-XXXX

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	517,633
2	Total tax	2	95,037
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,887
4	Amount you want refunded to you	4	1,379
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

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

Your signature ►

Date ►

Spouse's PIN: check one box only

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

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

XXXXXX-18616

Don't enter all zeros

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

ERO's signature ►

Date ►

04-01-2024

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

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

Form 8879 (Rev. 01-2021)

Federal Supporting Statements

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

2023

Name(s) as shown on return

ROBERT L & SHARON CARROLL

Your Social Security Number

XXX-XX-XXXX

Form 8960 Line 4b Item Detail

K-1: MACROLL LLC

1,611

K-1: MACROLL LLC

1,609

Sch C:

(4,039)

K-1: MCNEIL CARROLL ENGINEERING INC

(316,710)

Total-----
(317,529)**Preparer Copy**

1040**Overflow Statement**

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

2023

Page 1

Name(s) as shown on return

ROBERT L & SHARON CARROLL

Tax Identification Number

XXX-XX-XXXX

SCHEDULE A - LINE 11 - GIFTS TO CHARITY**DESCRIPTION****AMOUNT**

MISC CASH CONTRIBUTIONS - SCH C

\$ 1,319

HOLY NATIVITY EPISCOPAL CHURCH

2,312

MCNEIL CARROLL ENGINEERING INC

1,823

TOTAL:**\$ 5,454****Preparer Copy**

Federal Income Tax Withheld

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

2023 PG01

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

Description

Amount

W2 - MCNEIL CARROLL ENGINEERING INC

14,893

W2 - BOARD OF COUNTY COMMISSIONERS

3,994

W-2 Subtotal

18,887

Total Withholdings

18,887

Preparer Copy

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008							
b Employer identification number (EIN) 59-3329910		1 Wages, tips, other compensation 124,800		2 Federal income tax withheld 14,893			
c Employer's name, address, and ZIP code MCNEIL CARROLL ENGINEERING INC 475 HARRISON AVENUE SUITE 200 PANAMA CITY FL 32401		3 Social security wages 124,800		4 Social security tax withheld 7,738			
		5 Medicare wages and tips 124,800		6 Medicare tax withheld 1,810			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. ROBERT L CARROLL 412 SOUTH MACARTHUR AVENUE PANAMA CITY FL 32401		11 Nonqualified plans		12a See instructions for box 12 Code AA 4,992			
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b Code			
		14 Other		12c Code			
				12d Code			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
EEA The information on this Form W-2 was used to prepare the taxpayer's 2023 Federal tax return by HALL & ASSOCIATES, PLLC

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008							
b Employer identification number (EIN) 59-6000512		1 Wages, tips, other compensation 73,239		2 Federal income tax withheld 3,994			
c Employer's name, address, and ZIP code BOARD OF COUNTY COMMISSIONERS P O BOX 2269 PANAMA CITY FL 32402		3 Social security wages 75,638		4 Social security tax withheld 4,690			
		5 Medicare wages and tips 75,638		6 Medicare tax withheld 1,097			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. ROBERT L CARROLL 412 SOUTH MACARTHUR AVENUE PANAMA CITY FL 32401		11 Nonqualified plans		12a See instructions for box 12 Code DD 27,473			
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b Code			
		14 Other FR414H 2,399		12c Code			
				12d Code			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
EEA The information on this Form W-2 was used to prepare the taxpayer's 2023 Federal tax return by HALL & ASSOCIATES, PLLC

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

XXX-XX-XXXX

ROBERT L & SHARON CARROLL

Preparer Copy

Computation of Regular Tax

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

2023

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

STATEMENT FOR LINE 16 OF FORM 1040

TAX RATE SCHEDULE FOR MARRIED FILING JOINT FILING STATUS IF TAXABLE INCOME IS

OVER	BUT NOT OVER	PAY	PLUS	% ON EXCESS	OF THE AMOUNT OVER
0	22,000	0.00		10%	0
22,000	89,450	2,200.00		12%	22,000
89,450	190,750	10,294.00		22%	89,450
190,750	364,200	32,580.00		24%	190,750
364,200	462,500	74,208.00		32%	364,200
462,500	693,750	105,664.00		35%	462,500
693,750	.	186,601.50		37%	693,750

$\$74,208.00 + ((\$427,227.00 - \$364,200.00) \times 22\%) = \$94,377$

TAX FROM TAX RATE SCHEDULE

94,377

\$ 94,377

TAX COMPUTED USING ONLY AVAILABLE METHODS

Preparer Copy

**Excess Social Security - Nonrailroad Employees
Worksheet - Form 1040, Schedule 3, Line 11**

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2023

Name(s) as shown on return

Tax ID Number

ROBERT L CARROLL

XXX-XX-XXXX

If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. DO NOT combine amount of both husband and wife.

1. Add all social security tax withheld (but not more than \$9,932 for each employer). This tax should be shown in box 4 of your Forms W-2. Enter the total here 1. 12,428
2. Enter any uncollected social security tax on tips or group-term life insurance on Form 1040 or Form 1040-SR, Schedule 2, line 13 2. _____
3. Add lines 1 and 2. If \$9,932 or less, **stop** here. You cannot claim the credit 3. 12,428
4. Social security limit 4. \$9,932
5. Excess. Subtract line 4 from line 3 5. 2,496

**Excess Tier 1 RRTA - Railroad Employees
Worksheet - Form 1040, Schedule 3, Line 12**

If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. DO NOT combine amount of both husband and wife.

1. Add all Tier 1 RRTA tax withheld (but not more than \$9,932 for each employer). This tax should be shown in box 14 of your Forms W-2. Enter the total here 1. _____
2. Enter any uncollected RRTA tax on tips or group-term life insurance on Form 1040 or Form 1040-SR, Schedule 2, line 13 2. _____
3. Add lines 1 and 2. If \$9,932 or less, **stop** here. You cannot claim the credit 3. _____
4. Tier 1 RRTA limit 4. \$9,932
5. Excess. Subtract line 4 from line 3 5. _____

State and Local General Sales Tax Deduction
Worksheet - Line 5a

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2023

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2023, or
- Had any **nontaxable** income in 2023.

1. Enter your **state** general sales taxes from the 2023 Optional State Sales Tax Table 1. 2,487

Next. 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. 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?

☒ **No.** Enter -0-.

☐ **Yes.** Enter your base **local** general sales taxes from the 2023
Optional Local Sales Tax Tables. 2.

3. Did your locality impose a **local** general sales tax in 2023? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2023, see the instructions for line 3 of the worksheet 3. 1.000000

4. Did you enter -0- on line 2?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☒ **Yes.** Enter your **state** general sales tax rate (shown on the return heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. 6.000000

5. Divide line 3 by line 4. Enter the result as a decimal (round up at least three places) . . . 5. 0.166667

6. Did you enter -0- on line 2?

☐ **No.** Multiply line 2 by line 5.

☒ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2023, see the instructions for line 6 of the worksheet 6. 415

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7.

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line 8. 2,902

Optional Sales Tax Table Computation

State: **FL**

Income:	517,633			
Family Size:*	4			
Amount from table:	2,487			
Days:	365			
Deduction:	2,487			

* "Over 5" is the maximum number in family size for the optional sales tax tables in Schedule A Instructions. Returns with a family size of 6 or more will display a "6" on this line.

QBI Explanation Worksheet

Form 1040

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2023

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

Name of business activity

Schedule C: VOCALIST

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	4,039	4,039
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		286
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		3,753
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- ☐ Form 8995, line 1
- ☒ Form 8995-A, line 1
- ☐ Form 8995, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

QBI Explanation Worksheet

Form 1040

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2023

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

Name of business activity **K1S: MCNEIL CARROLL ENGINEERING**

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	318,671	318,671
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction	1,961	1,961
7. Other deductions		
8. Deduction for half of SE tax		
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		316,710
12. W-2 wages carried to Form 8995 / 8995-A		303,341
13. UBIA of qualified property carried to Form 8995 / 8995-A		61,372
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- ☐ Form 8995, line 1
- ☒ Form 8995-A, line 1
- ☐ Form 8995, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

Section 179 Business Income Limit

Form 1040

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2023

Name(s) as shown on return

Tax ID Number

ROBERT L & SHARON CARROLL

XXX-XX-XXXX

1	Dollar limitation for tax year. Enter amount from Form 4562 line 5	1,160,000
2	Wages, salaries, tips, etc. (Line 1 of 1040)	198,039
3	Non-passive Section 1231 Gains (losses)	
4	Income (loss) from Schedule C line 31 (Unless Materially Participated = "NO")	4,039
5	Income (loss) from Schedule E line 26 (If Non-Passive)	
6	Income (loss) from Form 4835, line 32 (If Non-Passive)	
7	Income (loss) from Schedule F line 36 (If Non-Passive)	
8	Income (loss) from Sch. K-1S (If Non-Passive): Boxes 1, 2, 3, 4, 5a, 6, 7, 8a/b/c, and 10	324,000
9	Income (loss) from Sch. K-1PTR (If Non-Passive): Boxes 1, 2, 3, 5, 6a, 7, 8, 9a/b/c, and 11	3,220
10	Total business income (loss). Combine lines 2 through 9	522,858
11	Business income limitation. Lesser of line 1 or line 10, but not less than zero. Enter here and on Form 4562, line 11	522,858

Distribution among assets	Year Acquired	Elected Section 179	Used in prior years	Used in 2023	Remaining carryover
K1S MCNEIL CARROLL ENGINE	2023	1,961		1,961	
TOTAL ALLOWABLE (4562 LN 12)				1,961	
TOTAL 2023 ELEC. COST (4562 LN 8)			1,961		