

2023 Form 6F - Final Full and Public Disclosure of Financial Interests

Filed with COE: 08/30/2024

General Information

Name: Mr Clifford E Manuel Jr

PID 245167

THE LAST DAY OF MY PUBLIC OFFICE OR POSITION WAS: 12/31/2023

AGENCY INFORMATION

Organization	Suborganization	Title
Hernando County Housing Authority	Board of Commissioners	
Tampa Bay Area Regional Transit Authority	Board Members	Gubernatorial Appt

Net Worth

My Net Worth as of December 31, 2023 was \$ 13,000,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 50,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Turkey Trot Brooksville, FL residence	\$ 1,500,000.00
966 Candlelight Blvd Brooksville , FL comm rental	\$ 1,500,000.00
Southern Hills - Lots 17 & 18 Phase 2 Brooksville, FL	\$ 80,000.00
3703 E Forest Dr Inverness FL comm rental	\$ 450,000.00
8768 N Stern Way Citrus Springs, FL land	\$ 10,000.00
1644 W McNeal rive Citrus Springs, FL land	\$ 10,000.00
8788 N Stern Way Citrs Springs, FL land	\$ 10,000.00
Checking acct Capital City Bank	\$ 28,972.00
Retirement Accounts	\$ 1,497,769.00
CD Capital City Bank	\$ 1,230,894.00
Checking acct Truist Bank	\$ 220,877.00
Coastal Engineering Associates, Inc. stock	\$ 5,000,000.00
Candlelight Mini-Storage, Inc. stock; land	\$ 50,000.00
Manuel LLC partnership interest; land	\$ 300,000.00
Insteada, LLC partnership interest; land	\$ 650,000.00
Hernando Investments Inc stock; comm real estate	\$ 350,000.00
161 E Jefferson LLC partnership interest; comm rental	\$ 175,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

Please complete the following statement identifying each separate source and amount of income which exceeded \$1,000 received during the period from January 1, 2023, through the last date you held the office or position, including secondary sources of income.

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	
Name of Business Entity	Truist Bank
Address of Business Entity	PO Box 632 Whiteville, NC 28450
Principal Business Activity	Bank
Postion Held with Entity	Director
I own more than a 5% Interest in the Business	No
Nature of my Ownership Interest	None

Signature of Reporting Official or Candidate

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

Clifford E Manuel Jr

Digitally signed: 08/30/2024

Filed with COE: 08/30/2024

Form	1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2023 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.																																																																												
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____																																																																													
See separate instructions.																																																																													
Your first name and middle initial CLIFFORD	Last name MANUEL JR.	Your social security number																																																																											
If joint return, spouse's first name and middle initial LAURIE M.	Last name MANUEL	Spouse's social security number																																																																											
Home address (number and street). If you have a P.O. box, see instructions. 966 CANDLELIGHT BLVD		Apt. no.																																																																											
City, town or post office. If you have a foreign address, also complete spaces below. BROOKSVILLE		State FL																																																																											
		ZIP code 34601																																																																											
Foreign country name	Foreign province/state/county	Foreign postal code																																																																											
		☒ You ☒ Spouse																																																																											
Filing Status ☐ Single ☐ Head of household (HOH)																																																																													
Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)																																																																													
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____																																																																													
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No																																																																													
Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien																																																																													
Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind																																																																													
Dependents (see instructions): <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Social security number</th> <th>(3) Relationship to you</th> <th>(4) Check the box if qualifies for (see instructions):</th> </tr> <tr> <th colspan="4"></th> <th>Child tax credit</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>Credit for other dependents</td> </tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>			(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):					Child tax credit					Credit for other dependents																																																												
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023)

Form 1040 (2023) **CLIFFORD MANUEL JR. & LAURIE M. MANUEL**Page **2**

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	616,844
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	616,844
	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	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	616,844
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	8,058
	24	Add lines 22 and 23. This is your total tax	24	624,902

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	162,433
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	961
	d	Add lines 25a through 25c	25d	163,394
	26	2023 estimated tax payments and amount applied from 2022 return	26	400,000
	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	75,000
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	75,000
	33	Add lines 25d, 26, and 32. These are your total payments	33	638,394

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	13,492
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b	Routing number	c	Type: ☐ Checking ☐ Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	13,492

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

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No		
	Designee's name MARY BETH GARY, CPA	Phone no. 352-796-1444	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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HUMAN RESOURCE DIRECTOR	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Phone no.	Email address	Preparer's signature	Date 08/22/24	PTIN	Check if: ☐ Self-employed
Preparer's name MARY BETH GARY, CPA					
Firm's name OLIVER & COMPANY, PA		Phone no. 352-796-1444			
Firm's address 18 NORTH BROAD STREET BROOKSVILLE FL 34601		Firm's EIN			

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

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **01**

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	-339
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	1,677,822
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: SEE STATEMENT 1	8z	74,234
9	Total other income. Add lines 8a through 8z	9	74,234
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	1,751,717

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

Schedule 1 (Form 1040) 2023

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Schedule 1 (Form 1040) 2023

Page **2****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	7,375
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	994
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 8f 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	8,369

Schedule 1 (Form 1040) 2023

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,988
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	2,928
12	Net investment income tax. Attach Form 8960	12	3,142
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Schedule 2 (Form 1040) 2023

Page **2****Part II Other Taxes (continued)**

17 Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	8,058

Schedule 2 (Form 1040) 2023

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Schedule 3 (Form 1040) 2023

Page **2****Part II Other Payments and Refundable Credits**

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	75,000
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	75,000

Schedule 3 (Form 1040) 2023

SCHEDULE B
(Form 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0074

2023Attachment
Sequence No. **08**Department of the Treasury
Internal Revenue ServiceAttach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

Name(s) shown on return

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Part I		Amount
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.	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:	
	CAPITAL CITY BANK	28,953
	TRUIST BANK	675
	TRUIST BANK TAX	18
	IRS	22
	CAPITAL ONE	84
2 Add the amounts on line 1	2	29,752
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	29,752

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

Part II		Amount
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	6	

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

Part III		Yes	No
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.	7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:		
	8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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

2023

Attachment
Sequence No. 13

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

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 966 CANDLELIGHT BLVD, BROOKSVILLE, FL 34601

B 3703 E FOREST DRIVE, INVERNESS, FL 34450

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 Days	Personal Use Days	QJV
A	4			A 365		
B	4			B 365		
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:		Properties:		
		A	B	C
3 Rents received	3	60,000	18,000	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	15,611	3,045	
17 Utilities	17			
18 Depreciation expense or depletion	18		3,384	
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20	15,611	6,429	
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	21	44,389	11,571	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0	0	

23a Total of all amounts reported on line 3 for all rental properties	23a	78,000	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	3,384	
e Total of all amounts reported on line 20 for all properties	23e	22,040	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		55,960
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		
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	26		55,960

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

Attachment Sequence No. **13**Page **2**

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

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL**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	SEE STATEMENT 2					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				

29a Totals				1,625,535
b Totals	1,449	2,224		

30 Add columns (h) and (k) of line 29a **30 1,625,535**

31 Add columns (g), (i), and (j) of line 29b **31 3,673**

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31 **32 1,621,862**

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	AMENDED AND RESTATED CLIFFORD E	86-6506095
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	0		
B			
34a Totals			
b Totals			

35 Add columns (d) and (f) of line 34a **35 0**

36 Add columns (c) and (e) of line 34b **36 0**

37 Total estate and trust income or (loss). Combine lines 35 and 36 **37 0**

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	1,677,822
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

2023Attachment
Sequence No. **17**

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

CLIFFORD MANUEL JR.Social security number of person
with self-employment income**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

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

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

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

1a

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

1b

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

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

2**74,234**

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

3**74,234**

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

4a**68,555****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

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

4b

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

4c**68,555**

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

5a

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

5b**0**

- 6**
- Add lines 4c and 5b

6**68,555**

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

7**160,200**

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

8a**160,200**

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

8b

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

8c

- d**
- Add lines 8a, 8b, and 8c

8d

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

9

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

10

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

11**1,988**

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

12**1,988**

- 13**
- Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15****13****994**

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

Schedule SE (Form 1040) 2023

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$9,840, or (b) your net farm profits ² were less than \$7,103.		
14	Maximum income for optional methods	6,560
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.		
16	Subtract line 15 from line 14	
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	

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

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

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

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

Form **4797**

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

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

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

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 3						-339

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	-339
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
11 Loss, if any, from line 7	11	(-339)					
12 Gain, if any, from line 7 or amount from line 8, if applicable	12						
13 Gain, if any, from line 31	13						
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14						
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15						
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16						
17 Combine lines 10 through 16	17	-339					
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.							
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions							
18a							
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4							
18b							
-339							

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2023)

THERE ARE NO AMOUNTS FOR PAGE 2

Form

6251**Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form6251 for instructions and the latest information.**2023**Attachment
Sequence No. **32**

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

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL**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	1,856,568
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	29,200
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	-17
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	-6,768
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	2,702
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	1,881,685

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 \$ 578,150 \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300 126,500 Married filing separately 578,150 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	
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	1,881,685
7	• If you are filing Form 2555, 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	522,458
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	522,458
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	616,844
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	0

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

Form **6251** (2023)

Form **8889****Health Savings Accounts (HSAs)**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.**2023**Attachment
Sequence No. **52**

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

CLIFFORD MANUEL JR.
LAURIE M. MANUELSocial security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☒ Self-only ☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2,500
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter	1,938
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	
5	Subtract line 4 from line 3. If zero or less, enter -0-	1,938
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	3,875
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	250
8	Add lines 6 and 7	4,125
9	Employer contributions made to your HSAs for 2023	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	
12	Subtract line 11 from line 8. If zero or less, enter -0-	4,125
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	2,500

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

14a	Total distributions you received in 2023 from all HSAs (see instructions)	2,500
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	
c	Subtract line 14b from line 14a	2,500
15	Qualified medical expenses paid using HSA distributions (see instructions)	2,500
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	

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

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

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

Form **8889** (2023)

Form **8889****Health Savings Accounts (HSAs)**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.**2023**Attachment
Sequence No. **52**

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

LAURIE M. MANUEL
CLIFFORD MANUEL JR.Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☐ Self-only ☒ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	5,833
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter	7,750
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	
5	Subtract line 4 from line 3. If zero or less, enter -0-	7,750
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	3,875
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	1,000
8	Add lines 6 and 7	4,875
9	Employer contributions made to your HSAs for 2023	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	
12	Subtract line 11 from line 8. If zero or less, enter -0-	4,875
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	4,875

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

14a	Total distributions you received in 2023 from all HSAs (see instructions)	2,908
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	
c	Subtract line 14b from line 14a	2,908
15	Qualified medical expenses paid using HSA distributions (see instructions)	2,908
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	

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

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

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

Form **8889** (2023)

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

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

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

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 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	COMMERCIAL PROPERTY HERNANDO	☐	☐		☐
B	COMMERCIAL PROPERTY CITRUS	☐	☐		☐
C	161 E JEFFERSON	☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 44,389	11,571	1,507
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 8,878	2,314	301
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0	0	0
5 Multiply line 4 by 50% (0.50)	5 0	0	0
6 Multiply line 4 by 25% (0.25)	6 0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 269,760	132,000	157,472
8 Multiply line 7 by 2.5% (0.025)	8 6,744	3,300	3,937
9 Add lines 6 and 8	9 6,744	3,300	3,937
10 Enter the greater of line 5 or line 9	10 6,744	3,300	3,937
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 6,744	2,314	301
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 6,744	2,314	301
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 6,744	2,314	301
16 Total qualified business income component. Add all amounts reported on line 15	16 334,097		

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

Form **8995-A** (2023)

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Form 8995-A (2023)

Page **2****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	334,097	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	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	334,097	
33	Taxable income before qualified business income deduction	33	2,190,665	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	2,190,665	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	438,133	
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	334,097	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	334,097	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		

Form **8995-A** (2023)

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

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

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

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 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	COASTAL ENGINEERING ASSOCIATES, INC	☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2* Qualified business income from the trade, business, or aggregation. See instructions	2 1,623,689		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 324,738		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 3,492,540		
5 Multiply line 4 by 50% (0.50)	5 1,746,270		
6 Multiply line 4 by 25% (0.25)	6 873,135		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 1,752,659		
8 Multiply line 7 by 2.5% (0.025)	8 43,816		
9 Add lines 6 and 8	9 916,951		
10 Enter the greater of line 5 or line 9	10 1,746,270		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 324,738		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 324,738		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 324,738		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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

Form **8995-A** (2023)

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Form 8995-A (2023)

Page **2****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		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		
33	Taxable income before qualified business income deduction	33		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Income limitation. Multiply line 35 by 20% (0.20)	36		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		

Form **8995-A** (2023)

Form

8959**Additional Medicare Tax**

OMB No. 1545-0074

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.**2023**Attachment
Sequence No. **71**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	506,765	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	506,765	
5	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		256,765
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,311

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	68,555	
9	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10	Enter the amount from line 4	10	506,765	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		68,555
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		617

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		2,928
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	8,309	
20	Enter the amount from line 1	20	506,765	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,348	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		961
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		961

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

Form **8959** (2023)

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

Attach to your tax return.

OMB No. 1545-2227

2023Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

CLIFFORD MANUEL JR. & LAURIE M. MANUEL**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	29,752
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	1,677,822
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-1,623,311
c	Combine lines 4a and 4b	4c	54,511
5a	Net gain or loss from disposition of property (see instructions)	5a	-339
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	339
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	84,263

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	SEE STMT 1,568
11	Total deductions and modifications. Add lines 9d and 10	11	1,568

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	82,695
13	Modified adjusted gross income (see instructions)	13	2,219,865
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	1,969,865
16	Enter the smaller of line 12 or line 15	16	82,695
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	3,142
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2023)

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

OMB No. 1545-2302

Attach to your tax return.

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

Name of shareholder

CLIFFORD MANUEL JR.

Identifying number

A Name of S corporation

CANDLELIGHT MINI-STORAGE, INC.

B Employer identification number

C Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (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	76,767
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	76,767
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	
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	76,767
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	76,767
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	729
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	729
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	76,038

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

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

CLIFFORD MANUEL JR.

Form 7203 (Rev. 12-2022)

Page **2****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	0			
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-	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-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

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					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	729		729		
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	729		729		

Form **7203** (Rev. 12-2022)

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

OMB No. 1545-2302

Attach to your tax return.

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

Identifying number

A Name of S corporation

HERNANDO INVESTMENTS, INC.

B Employer identification number

C Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (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	3,074
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	3,074
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	
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	3,074
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	3,074
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	731
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	731
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	2,343

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☒ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year	7,028			7,028
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	7,028			7,028
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 lines 19 from line 18	7,028			7,028

CLIFFORD MANUEL JR.

Form 7203 (Rev. 12-2022)

Page **2****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	7,028			7,028
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	7,028			7,028
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	7,028			7,028
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-	7,028			7,028
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-	7,028			7,028

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19			
33 Nontaxable repayments. Enter the amount from line 26			
34 Reportable gain. Subtract line 33 from line 32	0		

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	731		731		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	731		731		

Form **7203** (Rev. 12-2022)

Form **7203**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

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

Name of shareholder

CLIFFORD MANUEL JR.

Identifying number

A Name of S corporation

COASTAL ENGINEERING ASSOCIATES, INC

Employer identification number

C Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (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	672,276
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	1,624,028
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	1,624,028
5	Stock basis before distributions. Add lines 1, 2, and 4	5	2,296,304
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	1,097,748
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	1,198,556
8a	Nondeductible expenses	8a	11,160
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	11,160
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	1,187,396
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	11,339
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	11,339
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	1,176,057

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

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

CLIFFORD MANUEL JR.

Form 7203 (Rev. 12-2022)

Page 2

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

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

Section C—Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss	339		339		
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	11,000		11,000		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	11,339		11,339		

Form 7203 (Rev. 12-2022)

Form **8582**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023Attachment
Sequence No. **858**

Identifying number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL**Part I 2023 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	55,960	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c		
d	Combine lines 1a, 1b, and 1c	1d		55,960

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a		
b	Activities with net loss (enter the amount from Part V, column (b))	2b	1,449	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d	Combine lines 2a, 2b, and 2c	2d		-1,449

3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		54,511
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	0
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
COMMERCIAL PROPERTY HERNANDO	44,389			44,389	
COMMERCIAL PROPERTY CITRUS	11,571			11,571	
Total. Enter on Part I, lines 1a, 1b, and 1c	55,960				

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2023)

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Form 8582 (2023)

Page 2

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
SEE STATEMENT 4					
Total. Enter on Part I, lines 2a, 2b, and 2c		1,449			

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
HERNANDO INVESTMENTS, INC.	SCH E2	731	0.5045	
HERNANDO INVESTMENT LTD PARTNERSHIP	SCH E2	382	0.2636	
CORTEZ CROSSING LOT 23 LLC	SCH E2	336	0.2319	
Total		1,449	1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

AMT VERSION
Passive Activity Loss Limitations

Form **8582**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023Attachment
Sequence No. **858**

Identifying number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL**Part I 2023 Passive Activity Loss**

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	49,192	
b Activities with net loss (enter the amount from Part IV, column (b))	1b		
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c		
d Combine lines 1a, 1b, and 1c	1d		49,192

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a		
b Activities with net loss (enter the amount from Part V, column (b))	2b	1,449	
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d Combine lines 2a, 2b, and 2c	2d		-1,449

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

3	47,743
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	
5 Enter \$150,000. If married filing separately, see instructions	5	
6 Enter modified adjusted gross income, but not less than zero. See instructions	6	0
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
COMMERCIAL PROPERTY HERNANDO	37,621			37,621	
COMMERCIAL PROPERTY CITRUS	11,571			11,571	
Total. Enter on Part I, lines 1a, 1b, and 1c	49,192				

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2023)

AMT VERSION

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Form 8582 (2023)

Page 2

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
SEE STATEMENT 5					
Total. Enter on Part I, lines 2a, 2b, and 2c		1,449			

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
HERNANDO INVESTMENTS, INC.	SCH E2	731	0.5045	
HERNANDO INVESTMENT LTD PARTNERSHIP	SCH E2	382	0.2636	
CORTEZ CROSSING LOT 23 LLC	SCH E2	336	0.2319	
Total		1,449	1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form **1040****Tax Return Reconciliation Worksheet****2023**

Filing Status: ☐ 1 Single ☒ 2 Married filing jointly ☐ 3 Married filing separately ☐ 4 Head of household* ☐ 5 Qualifying widow(er)*

MFS spouse name:

*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial CLIFFORD		Last name MANUEL JR.		Taxpayer social security number	
If a joint return, spouse's first name and initial LAURIE M.		Last name MANUEL		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 966 CANDLELIGHT BLVD				Apt. no.	
City, town or post office, state, and ZIP code. BROOKSVILLE FL 34601				☒ Taxpayer ☒ Spouse	
Foreign country name		Foreign province/state/country		Foreign postal code	

At anytime during 2023, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes ☐ No ☒

6a ☒ Taxpayer. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b	2
6b ☒ Spouse	Children on 6c who lived with you	
	Children on 6c who did not live with you	
	Dependents on 6c not entered above	
	Total. Add lines above	2

6c Dependents:			(4) ☒ if qualifies for		If more than four dependents, ☐ here
(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	

Income (Schedule 1)	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	446,765	
	8a Taxable interest. Attach Schedule B if required	8a	29,752	
	b Tax-exempt interest. Do not include on line 8a	8b		
	9a Ordinary dividends. Attach Schedule B if required	9a		
	b Qualified dividends	9b		
	10 Taxable refunds, credits, or offsets of state and local income taxes	10		
	11 Alimony received	11		
	12 Business income or (loss). Attach Schedule C or C-EZ	12		
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13		
	14 Other gains or (losses). Attach Form 4797	14	-339	
15a IRA distributions	15a	b Taxable amount	15b	
16a Pensions and annuities	16a	b Taxable amount	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	1,677,822		
18 Farm income or (loss). Attach Schedule F	18			
19 Unemployment compensation	19			
20a Social security benefits	20a	b Taxable amount	20b	
21 Other income. List type and amount SEE STATEMENT	21	74,234		
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	2,228,234		

Adjusted Gross Income (Schedule 1)	23 Educator expenses	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25 Health savings account deduction. Attach Form 8889	25	7,375
	26 Moving expenses. Attach Form 3903	26	
	27 Deductible part of self-employment tax. Attach Schedule SE	27	994
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN	31a	
	32 IRA deduction	32	
33 Student loan interest deduction	33		
34 Reserved for future use	34		
35 Reserved for future use	35		
36 Add lines 23 through 35	36	8,369	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	2,219,865	

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2023	
Name CLIFFORD MANUEL JR. & LAURIE M. MANUEL			Tp TIN 38 2,219,865		
38 Amount from line 37 (adjusted gross income)			38 2,219,865		
Tax and Credits (Schedules 2, 3)	39a Check ☒ You were born before January 2, 1959, ☐ Blind. ☐ Spouse was born before January 2, 1959, ☐ Blind. Total boxes checked ▶ 39a 1				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$13,850 Married filing jointly or Qualifying widow(er), \$27,700 Head of household, \$20,800	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40 29,200		
	41 Subtract line 40 and 40b from line 38		41 2,190,665		
	42 Qualified business income deduction (see instructions)		42 334,097		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43 1,856,568		
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44 616,844		
	45 Alternative minimum tax (see instructions). Attach Form 6251		45		
	46 Excess advance premium tax credit repayment. Attach Form 8962		46		
	47 Add lines 44, 45, and 46		47 616,844		
	48 Foreign tax credit. Attach Form 1116 if required		48		
	49 Credit for child and dependent care expenses. Attach Form 2441		49		
Other Taxes (Schedule 2)	50 Education credits from Form 8863, line 19		50		
	51 Retirement savings contributions credit. Attach Form 8880		51		
	52 Child tax credit/credit for other dependents		52		
	53 Residential energy credits. Attach Form 5695		53		
	54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐		54		
	55 Add lines 48 through 54. These are your total credits		55		
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56 616,844		
	57 Self-employment tax. Attach Schedule SE		57 1,988		
	58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
Payments (Schedule 3)	60a Household employment taxes from Schedule H		60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required		60b		
	61 Taxes from: a ☒ Form 8959 b ☒ Form 8960 c ☐ Instructions; enter code(s) SEE STATEMENT		61 6,070		
	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax		63 624,902		
	64 Federal income tax withheld from:				
	a Form(s) W-2		64a 162,433		
	b Form(s) 1099		64b		
	c Other forms		64c 961		
	65 2023 estimated tax payments and amount applied from 2022 return		65 400,000		
Refund	66 Earned income credit (EIC)		66		
	67 Additional child tax credit. Attach Schedule 8812		67		
	68 American opportunity credit from Form 8863, line 8		68		
	69 Recovery rebate credit		69		
	70 Net premium tax credit. Attach Form 8962		70		
	71 Amount paid with request for extension to file		71 75,000		
	72 Excess social security and tier 1 RRTA tax withheld		72		
	73 Credit for federal tax on fuels. Attach Form 4136		73		
	74 Other payments and refundable credits		74		
	75 Total pymts. Add lines 64 - 74.		75 638,394		
76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76 13,492			
77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here ▶ ☐		77a			
b Routing number		c Type: ☐ Checking ☐ Savings			
d Account number					
78 Amount of line 76 you want applied to your 2024 estimated tax ▶		78 13,492			
79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79			
80 Estimated tax penalty (see instructions)		80			
Int/Pen Date filed Int Fail to file Fail to pay Total					
Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No Personal identification no. (PIN) ▶					
Designee's Name ▶ MARY BETH GARY, CPA Phone no. ▶ 352-796-1444					
Other Info Taxpayer Daytime phone number Taxpayer: Occupation ENGINEER IRS Identity Protection PIN					
Spouse: Occupation HUMAN RESOURCE DIRECTOR IRS Identity Protection PIN					
☐ Taxpayer ☐ Spouse Email address					

Federal Statements**Statement 1 - Schedule 1 (1040), Line 8z - Other Income**

<u>Description</u>	<u>Amount</u>
TRUIST BANK	\$ 750
HEART OF FL REALTY	73,484
TOTAL	<u>\$ 74,234</u>

Federal Statements

Statement 2 - Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Comp Required	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
CANDLELIGHT MINI-STORAGE, INC.	S			X		\$	\$	\$	\$	\$
OTHER DEDUCTIONS	S			X				729		
HERNANDO INVESTMENTS, INC.	S			X		731				
HERNANDO INVESTMENT LTD PARTNERSHIP	P					382				
MANUEL, LLC	P									
CORTEZ CROSSING LOT 23 LLC	P					336				
161 E. JEFFERSON STREET, LLC	P									
RENTAL REAL ESTATE	P									1,507
INSTEADA, LLC	P									
INSURANCE	P							217		
UTILITIES	P							254		
PROFESSIONAL FEES	P							925		
OFFICE	P							30		
ANNUAL STATE FEE	P							69		
COASTAL ENGINEERING ASSOCIATES, INC	S			X						
TOTAL						\$ 1,449	\$ 0	\$ 2,224	\$ 0	\$ 1,625,535
										1,624,028

Federal Statements

Statement 3 - Form 4797, Line 2 - Section 1231 Information

Desc	Date Acq	Date Sold	Sales Price	Dep Allowed	Basis	Gain or Loss
FROM K1						
CARPET			\$	\$	\$	\$ -339
FIRE PROOF FILE CAB.	1/09/98	12/31/23		1,067	1,067	
AC UNIT - TECH'S OFFICE	8/31/88	1/01/23		612	612	
CHRISTOPHTER LOWELL DESK CREDENZA & FILE	5/31/02	1/01/23		3,960	3,960	
EXECUTIVE ADJ ARM CHAIR	10/31/05	1/01/23		1,685	1,685	
3 UNIVERSAL UTILITY DRAW	7/19/06	1/01/23		362	362	
CHAIRS	2/15/06	1/01/23		224	224	
TV PLANNING	6/26/07	1/01/23		601	601	
CONFERENCE ROOM SET	7/31/07	1/01/23		957	957	
CONFERENCE ROOM TABLES & LAMPS	5/31/07	1/01/23		2,640	2,640	
MISC OFFICE FURNITURE AND SUPPLIES	5/31/07	1/01/23		3,189	3,189	
METAL 2 DRAWER LEGAL FILE CABINETS (3)	4/16/15	1/01/23		277	277	
METAL 2 DRAWER LETTER FILE CABINET	4/16/15	1/01/23		83	83	
METAL 2 DRAWER LATERAL FILE CABINET 40IN	4/16/15	1/01/23		14	14	
METAL 2 DRAWER LATERAL FILE CABINET 36IN	4/16/15	1/01/23		28	28	
METAL 5 DRAWER FLAT FILE 46.75IN X 35.5IN (3)	4/16/15	1/01/23		28	28	
METAL 5 DRAWER FLAT FILE 40.5IN X 28.5IN (3)	4/16/15	1/01/23		166	166	
	4/16/15	1/01/23		828	828	

Federal Statements**Statement 3 - Form 4797, Line 2 - Section 1231 Information (continued)**

Desc	Date	Date	Sales	Dep	Basis	Gain or
	Acq	Sold	Price	Allowed		Loss
TOTAL						\$ -339

Federal Statements**Statement 4 - Form 8582 Part V- For Form 8582 Lines 2a, 2b, and 2c**

<u>Description</u>	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Prior Year Unallowed Loss</u>	<u>Overall Gain</u>	<u>Overall Loss</u>
HERNANDO INVESTMENTS, INC.	\$	\$ 731	\$	\$	\$ 731
HERNANDO INVESTMENT LTD PARTNERSHIP		382			382
CORTEZ CROSSING LOT 23 LLC		336			336
TOTAL	\$ 0	\$ 1,449	\$ 0		

Federal Statements**Statement 5 - AMT Form 8582, Part V- For AMT Form 8582 Lines 2a, 2b, and 2c**

<u>Description</u>	<u>Current Year</u>		<u>Prior Year</u>		<u>Overall</u>	<u>Overall</u>
	<u>Net Income</u>	<u>Net Loss</u>	<u>Unallowed Loss</u>	<u>Gain</u>		
HERNANDO INVESTMENTS, INC.	\$	\$ 731	\$	\$	\$	731
HERNANDO INVESTMENT LTD PARTNERSHIP		382				382
CORTEZ CROSSING LOT 23 LLC		336				336
TOTAL	\$ 0	\$ 1,449	\$ 0			

7171

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Heart of Florida Realty LLC 275 W Jefferson St Brooksville FL 346012524 3523985131		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ 73484.00		
RECIPIENT'S name Clifford E Manuel Jr		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Street address (including apt. no.) 23394 Turkey Trot Lane		3		
City or town, state or province, country, and ZIP or foreign postal code Brooksville FL 34601		4 Federal income tax withheld \$		7 State income
Account number (see instructions)	2nd TIN not ☐	5 State tax withheld \$	6 State/Payer's state no. \$	

Form 1099-NEC (Rev. 1-2022)

Cat. No. 72590N

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. TRUIST BANK ATTN ACCOUNTS PAYABLE PO BOX 632 WHITEVILLE, NC 28472-0632		OMB No. 1545-0116 2023 Form 1099-NEC		Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ 750.00		
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code Mr Clifford E Manuel Jr 966 Candlelight Blvd Brooksville, FL 34601		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		Copy B -For-Recipient- This is Important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		3		
Tracking #:		4 Federal income tax withheld \$		7 State income \$ 750.00
		5 State tax withheld \$		
		6 State/Payer's state no. FL / Not Applicable		

Form 1099-NEC (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

3H2164 1.000

TEP0011092_1023_0001 1.000

1 Wages, tips, other comp. 198846.15		2 Federal income tax withheld 45479.50	
3 Social security wages 160200.00		4 Social security tax withheld 9932.40	
5 Medicare wages and tips 228846.15		6 Medicare tax withheld 3577.89	
d Control number 000037	Dept. L7/PKB	Corp. A	Employer use only 19
c Employer's name, address, and ZIP code COASTAL ENGINEERING ASSOCIATES INC 966 CANDLELIGHT BLVD BROOKSVILLE, FL 34601 3116			
b Employee's FFD ID number		a Employee's SSA number	
7 Social security		8	
9		10 Dependent care benefits	
11 Nonqualified plans		12a D 30000.00	
14 Other		12b	
		12c	
		12d	
		13 Stat emp Ret. plan 3rd party sick pay X	
e/f Employee's name, address and ZIP code LAURIE M MANUEL 23394 TURKEY TROT LN BROOKSVILLE, FL 34601			
15 State Employer's state ID no.		16 State wages, tips, etc.	
17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name	
City or Local Reference Copy W-2 Wage and Tax Statement 2023 Copy 2 to be filed with employee's City or Local Income Tax Return.			

1 Wages, tips, other comp. 247919.31		2 Federal income tax withheld 116952.64	
3 Social security wages 160200.00		4 Social security tax withheld 9932.40	
5 Medicare wages and tips 277919.31		6 Medicare tax withheld 4731.10	
d Control number 000032	Dept. L7/PKB	Corp. A	Employer use only 20
c Employer's name, address, and ZIP code COASTAL ENGINEERING ASSOCIATES INC 966 CANDLELIGHT BLVD BROOKSVILLE, FL 34601 3116			
b Employee's FFD ID number		a Employee's SSA number	
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a D 30000.00	
14 Other		12b	
		12c	
		12d	
		13 Stat emp Ret. plan 3rd party sick pay X	
e/f Employee's name, address and ZIP code CLIFFORD E MANUEL JR 23394 TURKEY TROT LN BROOKSVILLE, FL 34601			
15 State Employer's state ID no.		16 State wages, tips, etc.	
17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name	
City or Local Reference Copy W-2 Wage and Tax Statement 2023 Copy 2 to be filed with employee's City or Local Income Tax Return.			