

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 09/09/2024

General Information

Name: Mrs Amanda Canaday

PID 299483

AGENCY INFORMATION

Organization	Suborganization	Title
Baker County School Board	Elected Constitutional Officer	School Board Member District 4

Net Worth

My Net Worth as of December 31, 2023 was \$ 1,539,382.19.

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 \$ 30,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
home on 2 acres	\$ 450,929.00
10 acres	\$ 184,918.00
10 acres	\$ 194,538.00
10 acres	\$ 217,059.00
5 acres	\$ 82,353.00
3 acres in Ga with trailer	\$ 200,000.00
Tru Fi credit union	\$ 96,259.83
First Federal Bank	\$ 27,215.07
money market acct	\$ 174,969.09

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
First Federal Bank	Macclenny Florida	\$ 112,508.43
Lincoln Auto	Jacksonville, Fl	\$ 20,000.00
TD Auto Finance	Columbia, South Carolina	\$ 16,135.50

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

☒ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

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

Amanda Canaday

Digitally signed: 09/09/2024

Filed with COE: 09/09/2024

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 , 2023, See separate instructions.

Your first name and middle initial Mitchell A		Last name Canaday		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial Amanda L		Last name Canaday		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. P. O. Box 687				Apt. no.	
City, town or post office. If you have a foreign address, also complete spaces below. Macclenny				State FL	
				ZIP code 32063	
Foreign country name		Foreign province/state/country		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse					

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

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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instr. and check here ☐	(1) First name Last name			Child tax credit	Credit for other dependents

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	71,261
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	71,261
	Attach Sch. B if required.	2a	Tax-exempt interest	2a
3a		Qualified dividends	3a	
4a		IRA distributions	4a	
5a		Pensions and annuities	5a	
6a		Soc. sec. ben.	6a	
b		Taxable interest	2b	62
Standard Deduction for – • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	c	If you elect to use the lump-sum election method, check here (see instructions)		
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
	8	Other income from Schedule 1, line 10	8	-17,320
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	54,003
	10	Adjustments to income from Schedule 1, line 26	10	945
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	53,058
	12	Standard deduction or itemized deductions (from Schedule A)	12	27,700
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	27,700
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	25,358

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

Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972			16	2,605
	17	Amount from Schedule 2, line 3			17	
	18	Add lines 16 and 17			18	2,605
	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	2,605
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	1,889
	24	Add lines 22 and 23. This is your total tax			24	4,494
	Payments	25	Federal income tax withheld from:			
a		Form(s) W-2	25a	3,793		
b		Form(s) 1099	25b			
c		Other forms (see instructions)	25c			
d		Add lines 25a through 25c	25d	3,793		
26		2023 estimated tax payments and amount applied from 2022 return			26	6,106
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			
Refund	31	Amount from Schedule 3, line 15	31			
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits			32	
	33	Add lines 25d, 26, and 32. These are your total payments			33	9,899
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid			34	5,405
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐			35a	
	b	Routing number	c	Type: ☐ Checking ☐ Savings		
	d	Account number				
	36	Amount of line 34 you want applied to your 2024 estimated tax			36	5,405
	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		Phone no.	Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Your signature		Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	
Spouse's signature	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	
				Teacher		
Phone no.		Email address				
Paid Preparer Use Only	Preparer's name		Preparer's signature	Date	PTIN	
	Emil Clayton Lyons, CPA		Emil Clayton Lyons CPA	07/19/24	P00929953	
Firm's name		Firm's EIN		Check if: ☒ Self-employed		
Lyons & Lyons, CPA's		59-3157692		Phone no. 904-259-4307		
106 West Blvd						
Maccleddy		FL 32063-2605				

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

Mitchell A & Amanda L Canaday

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	13,368
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-31,688
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	1,000
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	1,000
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	-17,320

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	945
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	945

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

Mitchell A & Amanda L Canaday

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	1,889
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	
12 Net investment income tax. Attach Form 8960	12	
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

Mitchell A & Amanda L Canaday

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	1,889

Schedule 2 (Form 1040) 2023

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor

Mitchell A Canaday

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**Dirt Hauling****238990****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**Canaday Trucking****E** Business address (including suite or room no.) **P. O. Box 687**City, town or post office, state, and ZIP code **Maccleddy FL 32063****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	79,384
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	79,384
4	Cost of goods sold (from line 42)	4	44,432
5	Gross profit. Subtract line 4 from line 3	5	34,952
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	34,952

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	8,709
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	5,215	23	Taxes and licenses	23	5,342
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	2,318
20				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
21				28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	21,584
22				29	Tentative profit or (loss). Subtract line 28 from line 7	29	13,368
23				30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.		
24				31	Net profit or (loss). Subtract line 30 from line 29.		
25				32	If you have a loss, check the box that describes your investment in this activity. See instructions.		
26				32a	If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .		
27				32b	If you checked 32b, you must attach Form 6198 . Your loss may be limited.		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70							
71							
72							
73							
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							
93							
94							
95							
96							
97							
98							
99							
100							

Mitchell A Canaday

Schedule C (Form 1040) 2023

Dirt Hauling

Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs See Statement 1	39	44,432
40	Add lines 35 through 39	40	44,432
41	Inventory at end of year	41	0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	44,432

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

43 When did you place your vehicle in service for business purposes? (month/day/year) See Stmt 2

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written?		Yes	No
--------------------------------------	--	-----	----

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

Telephone	1,969
-----------	-------

Tires	65
-------	----

Postage	248
---------	-----

Bank Service Charges	36
----------------------	----

48	Total other expenses. Enter here and on line 27a	48	2,318
----	---	----	-------

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

Your social security number

Mitchell A & Amanda L Canaday**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	Canaday Construction, Inc.	S		20-0484455	☒	
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		31,688			
B					
C					
D					
29a Totals					
b Totals		31,688			
30 Add columns (h) and (k) of line 29a			30	0	
31 Add columns (g), (i), and (j) of line 29b			31	31,688	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	-31,688	

Part III Income or Loss From Estates and Trusts

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

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

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

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-31,688
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)

Mitchell A CanadaSocial 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**13,368**

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

3**13,368**

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

4a**12,345****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**12,345**

- 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**12,345**

- 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**49,286**

- 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**49,286**

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

9**110,914**

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

10**1,531**

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

11**358**

- 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**1,889**

- 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****945**

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

Schedule SE (Form 1040) 2023

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

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

14 Maximum income for optional methods	14	6,560
---	-----------	--------------

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

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm 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	16	
---	-----------	--

17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	
---	-----------	--

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

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

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.

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

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

Amanda L Canada
Mitchell A CanadaSocial 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	
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	3	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	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	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	6	7,750
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	7	
8	Add lines 6 and 7	8	7,750
9	Employer contributions made to your HSAs for 2023	9	1,050
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	1,050
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,700
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.	13	

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)	14a	
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	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
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	16	
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	17b	

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	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
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	21	

For Paperwork Reduction Act Notice, see your tax return instructions.Form **8889** (2023)

Form

8995

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Mitchell A & Amanda L Canaday

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Canaday Construction, Inc.	20-0484455	-31,688
ii	Canaday Trucking	589-66-4974	12,423
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-19,265	5
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)			
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		9
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0	14
11	Taxable income before qualified business income deduction (see instructions)	11	25,358	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	25,358	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	5,072	15
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		0	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(19,265)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

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

Form **8995** (2023)

Federal Statements**Dirt Hauling****Statement 1 - Schedule C, Cost of Goods Sold, Line 39 - Other Costs**

<u>Description</u>	<u>Amount</u>
Other Job Related Costs	\$ 1,017
Fuel	4,451
Subcontractual Svs	38,964
Total	<u>\$ 44,432</u>

Dirt Hauling**Statement 2 - Schedule C, Page 2, Line 43 - Vehicle Information**

<u>Date</u>	<u>Business</u>	<u>Commuting</u>	<u>Other</u>	<u>Off Duty?</u>	<u>Other Vehicle?</u>	<u>Evidence?</u>	<u>Written?</u>
<u>In Service</u>	<u>Miles</u>	<u>Miles</u>	<u>Miles</u>	<u>Y</u> <u>N</u>	<u>Y</u> <u>N</u>	<u>Y</u> <u>N</u>	<u>Y</u> <u>N</u>
6/02/14						X	X
1/01/03						X	X