

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 12/03/2024

General Information

Name: Mr Robert William Marinan

PID 311295

AGENCY INFORMATION

Organization	Suborganization	Title
Mid-Bay Bridge Authority	Board Members	Board Member

Net Worth

My Net Worth as of October 1, 2024 was \$ 2,500,000.00.

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 \$ 250,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Condominium 400 Kelly Plantation Dr Suite 1201 Destin, FL	\$ 1,100,000.00
Edward Jones accounts 1113 E John Sims Pkwy Niceville, FL	\$ 1,056,893.00
USAA Financial Services San Antonio Texas	\$ 30,000.00

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

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

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

Signature of Reporting Official or Candidate

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

Robert William Marinan

Digitally signed: 12/03/2024

Filed with COE: 12/03/2024

1040**Federal Return Summary****2023**

Name

Taxpayer Identification Number

ROBERT W & CATHY MARINANTax Form **1040**Filing Status **MFJ**Tax Method Used **SCHEDULE D TAX WRK**

Dependents

Income

Salaries & wages	18,134
Taxable interest income	4,940
Tax exempt interest	523
Dividend income	3,007
Qualified dividends	1,420
Taxable state/local refunds	
Alimony received	
Business income/-loss	-8,899
Capital gain/-loss	319,382
Other gain/-loss (Form 4797)	
Taxable IRA distributions	52,147
Taxable pension distributions	78,036
Rental, royalty, partnership, etc. income/-loss	
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	45,711
Other income	
Total income	512,458

Adjustments

Moving expenses	
Deductible part of self-employment tax	
SEP, SIMPLE, and qualified plan deduction	
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	
Adjusted gross income	512,458

Deductions

Medical and Dental expenses	
Taxes paid	
Interest paid	
Charitable contributions	
Other itemized deductions	
Total itemized deductions	
or, Standard deduction	30,700
Taxable income before Qual Bus Inc Ded (QBIID)	481,758
QBIID	43
Taxable income	481,715

Tax Computation

Regular tax	79,972
Alternative minimum tax	
Excess advance premium tax credit	
Total tax before credits	79,972
Child and dependent care credit	
Education credits	
Other credits	38
Total credits	38
Tax after credits	79,934
Self-employment tax	
Additional tax on IRAs, etc.	
Other taxes	331
Total tax	80,265

Payments

Federal income tax withheld	10,785
Estimated payments	21,685
Other payments/credits	
Total payments	32,470

Refund/Amount Due

Amount overpaid	
Overpayment applied	
Form 2210 penalty	266
Amount due/-refund	48,061
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
Net amount due/-refund	48,061

2024 Estimates

1st quarter	4,210
2nd quarter	4,210
3rd quarter	4,210
4th quarter	4,210
Total Estimates	16,840

Tax Rates

Marginal tax rate - Ordinary income*	24.0 %
Marginal tax rate - Capital income*	15.0 %
Effective tax rate	17.0 %

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

CLIENT COPY

INTERNAL REVENUE SERVICE, P.O. BOX 1300, CHARLOTTE, NC 28201-1300

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

**Payment
Voucher 3**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send by cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Sept. 16, 2024
Amount of estimated tax you are paying by check or money order.
4,210

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial ROBERT W	Your last name MARINAN	Your social security number 	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial CATHY	Spouse's last name MARINAN	Spouse's social security number 	
	Address (number, street, and apt. no.) 4093 HOWARD DRIVE			
	City, town, or post office. If you have a foreign address, also complete spaces below. NICEVILLE		State FL	ZIP code 32578
	Foreign country name	Foreign province/county		Foreign postal code

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

Form 1040-ES (2024)

DAA

CUT HERE

INTERNAL REVENUE SERVICE, P.O. BOX 1300, CHARLOTTE, NC 28201-1300

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

**Payment
Voucher 2**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send by cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due June 17, 2024
Amount of estimated tax you are paying by check or money order.
4,210

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial ROBERT W	Your last name MARINAN	Your social security number 	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial CATHY	Spouse's last name MARINAN	Spouse's social security number 	
	Address (number, street, and apt. no.) 4093 HOWARD DRIVE			
	City, town, or post office. If you have a foreign address, also complete spaces below. NICEVILLE		State FL	ZIP code 32578
	Foreign country name	Foreign province/county		Foreign postal code

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

Form 1040-ES (2024)

DAA

CUT HERE

INTERNAL REVENUE SERVICE, P.O. BOX 1300, CHARLOTTE, NC 28201-1300

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

**Payment
Voucher 1**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send by cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 15, 2024
Amount of estimated tax you are paying by check or money order.
4,210

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial ROBERT W	Your last name MARINAN	Your social security number 	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial CATHY	Spouse's last name MARINAN	Spouse's social security number 	
	Address (number, street, and apt. no.) 4093 HOWARD DRIVE			
	City, town, or post office. If you have a foreign address, also complete spaces below. NICEVILLE		State FL	ZIP code 32578
	Foreign country name	Foreign province/county		Foreign postal code

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

Form 1040-ES (2024)

DAA

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

CUT HERE

INTERNAL REVENUE SERVICE, P.O. BOX 1300, CHARLOTTE, NC 28201-1300

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax**Payment
Voucher 4**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send by check or cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Jan. 15, 2025

Amount of estimated tax you are paying

4,210

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial ROBERT W	Your last name MARINAN	Your social security number XXXXXXXXXX	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial CATHY	Spouse's last name MARINAN	Spouse's social security number XXXXXXXXXX	
	Address (number, street, and apt. no.) 4093 HOWARD DRIVE			
	City, town, or post office. If you have a foreign address, also complete spaces below. NICEVILLE		State FL	ZIP code 32578
	Foreign country name		Foreign province/county	Foreign postal code

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

Form 1040-ES (2024)

Form 1040	Estimated Tax Payments Worksheet	2024
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

Summary of Estimated Tax Payments

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2023 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due Column b - Columns c & d	(f) Date paid	(g) Amount paid
1	04/15/24	4,210			4,210		
2	06/17/24	4,210			4,210		
3	09/16/24	4,210			4,210		
4	01/15/25	4,210			4,210		
Total		16,840			16,840		

Calculation of 1040-ES Payments

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1. Taxpayer self-employment income adjustment. 1. _____
2. Spouse self-employment income adjustment. 2. _____
3. Other adjustments to adjusted gross income. 3. _____
4. Computed adjustments to adjusted gross income. 4. _____
5. **Add lines 1 through 4.** Total adjustments to adjusted gross income. 5. _____
6. Computed adjustments to self-employment tax. 6. _____
7. Computed adjustments to income tax. 7. _____
8. Other planned adjustments to taxes/credits. 8. _____
9. **Add lines 6 through 8.** Total Planned tax adjustments. 9. _____
10. Enter Total Tax from Form 1040, 1040-SR, or 1040-NR, line 24. 10. _____
11. **Add lines 9 and 10.** Total adjusted tax before adjustments. 11. _____
12. Allowed adjustments from Form 1040-ES Instructions:
 - a. Unreported SS, Medicare tax, and RRTA tax. 12a. _____
 - b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans. 12b. _____
 - c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest. 12c. _____
 - d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136. 12d. _____
- Add Lines 12a through 12d.** Total allowed adjustments. 12. _____
13. **Subtract line 12 from line 11.** 2023 Estimated Tax. 13. _____
14. Enter 2023 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.) 14. _____
15. Enter adjustment(s) to withholding. 15. _____
16. **Estimated 2023 Tax, including adjustments.**
 - a. Based upon adjusted 2023 Tax (line 13 - lines 14 and 15). 16a. _____
 - b. Based upon projected 2024 tax. 16b. 16,834
- Enter amount from 16a or 16b. 16. 16,834
17. Enter 2023 overpayment applied to 2024 estimates from Form 1040, 1040-SR, or 1040-NR, line 36. 17. _____
18. Enter amounts already paid towards 2024 estimates. 18. _____
19. **Subtract lines 17 and 18 from line 16.** 19. 16,834
20. Enter Rounding adjustment. 20. 6
21. **Add lines 19 and 20.** Balance of Estimated Tax for 2024. 21. 16,840

CLIENT COPY

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

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

OMB No. 1545-0074

Submission Identification Number (SID)

59064520241000284839

Taxpayer's name

ROBERT W MARINAN

Social security number

[REDACTED]

Spouse's name

CATHY MARINAN

Spouse's social security number

[REDACTED]

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	512,458
2 Total tax	2	80,265
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	10,785
4 Amount you want refunded to you	4	
5 Amount you owe	5	48,061

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

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

Taxpayer's PIN: check one box only

☒ I authorize **DARLENE BURKE CPA, PA** to enter or generate my PIN **26195** as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► **02/21/24**

Spouse's PIN: check one box only

☒ I authorize **DARLENE BURKE CPA, PA** to enter or generate my PIN **92538** as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► **02/21/24**

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

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

Don't enter all zeros

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

ERO's signature ► _____ Date ► _____

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

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

Form **8879** (Rev. 01-2021)

Taxpayer Name	ROBERT W	MARINAN
Spouse Name	CATHY	MARINAN

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 59064532578

Taxpayer Declarations**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) 02/21/24

	Taxpayer	Spouse
PIN (enter five numbers, other than all zeroes)	<u>26195</u>	<u>92538</u>
Prior Year Adjusted Gross Income	<u>223,809</u>	<u>223,809</u>
Date of Birth	<u>04/22/1955</u>	<u>12/22/1955</u>
Prior Year PIN	<u>26195</u>	<u>92538</u>
Current Year IP PIN	<u> </u>	<u> </u>

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

Date

CLIENT COPY

2023 Form 1040-V

Department of the Treasury
Internal Revenue Service

What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2023 Form 1040, 1040-SR, or 1040-NR.

Consider Making Your Tax Payment Electronically — It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment you will receive immediate confirmation from the IRS. Go to www.irs.gov/Payments to see all your electronic payment options.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order. If paying online at www.irs.gov/Payments, don't complete this form.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to **"United States Treasury."** Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2023 Form 1040," "2023 Form 1040-SR," or "2023 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$XXX ^{xx}/100").

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at fed.acipayonline.com, our Official Payment provider.

How To Send In Your 2023 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2023 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

How To Pay Electronically Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to www.irs.gov/Payments.

IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at www.irs.gov/Payments.

Mail To: Internal Revenue Service

P.O. BOX 1214
CHARLOTTE, NC 28201-1214

Form **1040-V** (2023)

Separate here and mail with your payment and return.

CUT HERE

Form **1040-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

Do not staple or attach this voucher to your payment or return.

Go to www.irs.gov/Payments for payment options and information.

OMB No. 1545-0074

2023

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"		48,061	
	4 Your first name and middle initial ROBERT W				Last name MARINAN			
	If a joint return, spouse's first name and middle initial CATHY				Last name MARINAN			
	Home address (number and street) 4093 HOWARD DRIVE			Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below. NICEVILLE		State FL	ZIP code 32578
	Foreign country name		Foreign province/state/county			Foreign postal code		

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

DAA

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____				
Your first name and middle initial ROBERT W		Last name MARINAN		Your social security number
If joint return, spouse's first name and middle initial CATHY		Last name MARINAN		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 4093 HOWARD DRIVE			Apt. no.	
City, town or post office. If you have a foreign address, also complete spaces below.			State FL	ZIP code 32578
Foreign country name		Foreign province/state/county		Foreign postal code
☐ You ☐ Spouse				
Filing Status ☐ Single ☐ Head of household (HOH) ☒ Married filing jointly (even if only one had income) ☐ 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):				
(1) First 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
If more than four dependents, see instr. and check here				
Income				
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a		18,134
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		18,134
2a Tax-exempt interest		2a	523	2b Taxable interest
3a Qualified dividends		3a	1,420	2b Ordinary dividends
4a IRA distributions		4a		3b Taxable amount
5a Pensions and annuities		5a	79,654	4b Taxable amount
6a Soc. sec. ben.		6a	53,778	5b Taxable amount
c If you elect to use the lump-sum election method, check here (see instructions)				6b Taxable amount
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
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9
10 Adjustments to income from Schedule 1, line 26				10
11 Subtract line 10 from line 9. This is your adjusted gross income				11
12 Standard deduction or itemized deductions (from Schedule A)				12
13 Qualified business income deduction from Form 8995 or Form 8995-A				13
14 Add lines 12 and 13				14
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15

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.

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

Form **1040** (2023)

CLIENT COPY

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	79,972
3	☐	17	
17	Amount from Schedule 2, line 3	18	79,972
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	38
20	Amount from Schedule 3, line 8	21	38
21	Add lines 19 and 20	22	79,934
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	331
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	80,265
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:			25d	10,785
a	Form(s) W-2	25a	1,808		
b	Form(s) 1099	25b	8,977		
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c				
26	2023 estimated tax payments and amount applied from 2022 return			26	21,685
27	Earned income credit (EIC)	27			
28	Additional child tax credit from Schedule 8812	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32			
33	Add lines 25d, 26, and 32. These are your total payments	33			32,470

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
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	

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	48,061
38	Estimated tax penalty (see instructions)	38	266

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.)
		RETIRED	
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.)
		FLIGHT ATTENDANT	

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		DARLENE BURKE	DARLENE BURKE	04/24/24	P00187171	

Paid

Preparer Use Only	Firm's name DARLENE BURKE CPA, PA	Phone no. 850-678-2801
	Firm's address 1005 COLLEGE BLVD W STE A NICEVILLE FL 32578	Firm's EIN 26-0594142

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

CLIENT COPY

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

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

ROBERT W & CATHY MARINAN

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	-8,899
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-8,899

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

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

2023

Attachment
Sequence No. 02

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

ROBERT W & CATHY MARINAN

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	
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	331
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

CLIENT COPY

ROBERT W & CATHY MARINAN

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	331

Schedule 2 (Form 1040) 2023

CLIENT COPY

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

Your social security number

ROBERT W & CATHY MARINAN

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	38
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	38

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 08

Name(s) shown on return

ROBERT W & CATHY MARINAN

Your social security number

Part I

Interest

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

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

- 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:

SOUTHWEST AIRLINES FEDERAL CU
EDWARD JONES

Amount

1,113
3,827

1

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

4,940

3

4

4,940

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

Amount

Part II

Ordinary
Dividends

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

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

- 5 List name of payer:

EDWARD JONES

5

3,007

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

6

3,007

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

Part III

Foreign

Accounts
and Trusts

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.

- a 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

Yes

No

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

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

Schedule B (Form 1040) 2023

SCHEDULE C
(Form 1040)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2023Department of the Treasury
Internal Revenue Service

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.Attachment
Sequence No. **09**

Name of proprietor

CATHY MARINAN

Social security number (SSN)

531100**A** Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**VACATION RENTAL****531100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) **112 SEASCAPE BLVD UNIT 1506**City, town or post office, state, and ZIP code **MIRAMAR BEACH FL 32550****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	796
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	796
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	796
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	796

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	2,639	21 Repairs and maintenance	21	1,160
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	1,963	a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	575	25 Utilities	25	275
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	3,083
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .	31	-8,899			
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .	32a	☒ All investment is at risk.			
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32b	☐ Some investment is not at risk.			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

DAA

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **12**

Name(s) shown on return

ROBERT W & CATHY MARINAN

Your social security number

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	146,000	146,000	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	0

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	318,614
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	768
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	319,382

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

Schedule D (Form 1040) 2023

ROBERT W & CATHY MARINAN



Schedule D (Form 1040) 2023

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	319,382
	- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 both gains? ☒ Yes . Go to line 18. ☐ No . Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	71,475
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☒ No . Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) }	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No . Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Form **1116**

Department of the Treasury
Internal Revenue Service

Name

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2023

Attachment
Sequence No. **19**

Identifying number as shown on page 1 of your tax return

ROBERT W MARINAN

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Section 951A category income **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions
b ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	RIC			
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
DIVIDENDS & INTEREST				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
	3,775			1a 3,775
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)	30,700			
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b	30,700			
d Gross foreign source income (see instructions)	3,775			
e Gross income from all sources (see instructions)	522,153			
f Divide line 3d by line 3e (see instructions)	0.0072			
g Multiply line 3c by line 3f	222			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	222			6 222
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 3,553

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A	☒ Paid	1099 TAX				38			38
B	☐ Accrued								
C									
8		Add lines A through C, column (u). Enter the total here and on line 9, page 2							8 38

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

ROBERT W MARINAN

Form 1116 (2023)

Page **2****Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	38		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10	11	38		
12	Reduction in foreign taxes (see instructions)	12	()		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14			38
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	3,553		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	3,553		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	481,715		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19			0.0074
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions.	20			79,972
	Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)	21			590
22	Increase in limitation (section 960 (c)) (see instructions)	22			
23	Add lines 21 and 22	23			590
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24			38

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25			
26	Credit for taxes on foreign branch category income	26			
27	Credit for taxes on passive category income	27			
28	Credit for taxes on general category income	28			
29	Credit for taxes on section 901(j) income	29			
30	Credit for taxes on certain income re-sourced by treaty	30			
31	Credit for taxes on lump-sum distributions	31			
32	Add lines 25 through 31	32			
33	Enter the smaller of line 20 or line 32	33			38
34	Reduction of credit for international boycott operations. See instructions for line 12	34			
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35			38

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

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

OMB No. 1545-0184

2023Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

ROBERT W & CATHY MARINAN

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	465,000
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)
3	Gain, if any, from Form 4684, line 39						
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						
6	Gain, if any, from line 32, from other than casualty or theft						318,614
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						318,614
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years. See instructions						
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						

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 ()
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
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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2023)

CLIENT COPY

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

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	SOLD	VARIOUS	05/15/23
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
20	Gross sales price (Note: See line 1a before completing.)	20 465,000	
21	Cost or other basis plus expense of sale	21 217,861	
22	Depreciation (or depletion) allowed or allowable	22 71,475	
23	Adjusted basis. Subtract line 22 from line 21	23 146,386	
24	Total gain. Subtract line 23 from line 20	24 318,614	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g 0	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage. See instructions	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

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

30	Total gains for all properties. Add property columns A through D, line 24	30	318,614
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	318,614

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

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

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

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service**Attach to your tax return.****Go to www.irs.gov/Form8995A for instructions and the latest information.****2023**Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

ROBERT W & CATHY MARINAN

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		☐	☐		☐
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		
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		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
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		
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		
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)

CLIENT COPY

ROBERT W & CATHY MARINAN

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	214		
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	214		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	43		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		43	
33	Taxable income before qualified business income deduction	33	481,758		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	320,802		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		160,956	
36	Income limitation. Multiply line 35 by 20% (0.20)	36		32,191	
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		43	
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		43	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	0	

Form **8995-A** (2023)

CLIENT COPY

SCHEDULE C
(Form 8995-A)
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Loss Netting and Carryforward

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Your taxpayer identification number

ROBERT W & CATHY MARINAN

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

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	VACATION RENTAL	-8,899		
2	Qualified business net (loss) carryforward from prior years. See instructions		2	8,676
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	17,575
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	17,575

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

Schedule C (Form 8995-A) (Rev. 12-2022)

CLIENT COPY

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

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.

Attach to your tax return.

Name(s) shown on your tax return

Your social security number or EIN

ROBERT W & CATHY MARINAN**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	4,940
2	Ordinary dividends (see instructions)	2	3,007
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	-8,899
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	8,899
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	319,382
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-318,614
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	768
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	8,715

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	8,715
13	Modified adjusted gross income (see instructions)	13	512,458
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	262,458
16	Enter the smaller of line 12 or line 15	16	8,715
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	331
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)

CLIENT COPY

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2023	
Name ROBERT W & CATHY MARINAN			Tp TIN		
38 Amount from line 37 (adjusted gross income)		38		5,45	
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		2		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐				
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		30,700
	40b		40b		
	41 Subtract line 40 and 40b from line 38		41		481,758
	42 Qualified business income deduction (see instructions)		42		43
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43		481,715
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44		79,972
	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		79,972
	48 Foreign tax credit. Attach Form 1116 if required		48		38
49 Credit for child and dependent care expenses. Attach Form 2441		49			
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 ☐ 3800 b ☐ 8801 c ☐		54			
55 Add lines 48 through 54. These are your total credits		55		38	
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56		79,934	
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57		
	58 Unreported social security and Medicare tax from Form ☐ 4137 b ☐ 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
	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) FORM 8960		61		331
	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax ▶		63		80,265
	64 Federal income tax withheld from:		64a		1,808
	a Form(s) W-2		64b		8,977
	b Form(s) 1099		64c		
	c Other forms				
	65 2023 estimated tax payments and amount applied from 2022 return		65		21,685
	66 Earned income credit (EIC)		66		
Payments (Schedule 3)	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		
	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		32,470
	Refund	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76	
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			
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79		48,061
	80 Estimated tax penalty (see instructions)		80		266
Int/Pen		Date filed		Int	
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)	
Other Info		Taxpayer Daytime phone number		Taxpayer: Occupation RETIRED	
		Spouse: Occupation FLIGHT ATTENDANT		IRS Identity Protection PIN	
		☐ Taxpayer ☐ Spouse		Email address	

Form 1040	Schedule D Tax Worksheet	2023
------------------	---------------------------------	-------------

Name **ROBERT W & CATHY MARINAN** Taxpayer Identification Number XXXXXXXXXX

☒ Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet) 1. **481,715**

2. Enter your qualified dividends from Form 1040, line 3a **1,420**

3. Form 4952, line 4g amount 3. _____

4. Form 4952, line 4e amount*4. _____

5. Subtract line 4 from line 3. If zero or less, enter -0- 5. **0**

6. Subtract line 5 from line 2. If zero or less, enter -0- ** 6. **1,420**

7. Enter the smaller of line 15 or line 16 of Schedule D 7. **319,382**

8. Enter the smaller of line 3 or line 4 8. _____

9. Subtract line 8 from line 7. If zero or less, enter -0- ** 9. **319,382**

10. Add lines 6 and 9 10. **320,802**

11. Add lines 18 and 19 of Schedule D ** 11. **71,475**

12. Enter the smaller of line 9 or line 11 12. **71,475**

13. Subtract line 12 from line 10 13. **249,327**

14. Subtract line 13 from line 1. If zero or less, enter -0- 14. **232,388**

15. Enter \$44,625 if Single or MFS; \$89,250 if MFJ or QSS; \$59,750 if HOH 15. **89,250**

16. Enter the smaller of line 1 or line 15 16. **89,250**

17. Enter the smaller of line 14 or line 16 17. **89,250**

18. Subtract line 10 from line 1. If zero or less, enter -0- 18. **160,913**

19. Enter the smaller of line 1 or \$182,100 Sgl/MFS; \$364,200 MFJ/QSS; \$182,100 HOH 19. **364,200**

20. Enter the smaller of line 14 or line 19 20. **232,388**

21. Enter the larger of line 18 or line 20 21. **232,388**

22. Subtract line 17 from line 16. This amount is taxed at 0% 22. _____

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.

23. Enter the smaller of line 1 or line 13 23. **249,327**

24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. **0**

25. Subtract line 24 from line 23. If zero or less, enter -0- 25. **249,327**

26. Enter \$492,300 Sgl; \$276,900 MFS; \$553,850 MFJ/QSS; \$523,050 HOH 26. **553,850**

27. Enter the smaller of line 1 or line 26 27. **481,715**

28. Add lines 21 and 22 28. **232,388**

29. Subtract line 28 from line 27. If zero or less, enter -0- 29. **249,327**

30. Enter the smaller of line 25 or line 29 30. **249,327**

31. Multiply line 30 by 15% (.15) 31. **37,399**

32. Add lines 24 and 30 32. **249,327**

If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.

33. Subtract line 32 from line 23 33. **0**

34. Multiply line 33 by 20% (.20) 34. **0**

If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.

35. Enter the smaller of line 9 above or Schedule D, line 19 35. **71,475**

36. Add lines 10 and 21 36. **553,190**

37. Enter the amount from line 1 above 37. **481,715**

38. Subtract line 37 from line 36. If zero or less, enter -0- 38. **71,475**

39. Subtract line 38 from line 35. If zero or less, enter -0- 39. **0**

40. Multiply line 39 by 25% (.25) 40. **0**

If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.

41. Add lines 21, 22, 30, 33 and 39 41. _____

42. Subtract line 41 from line 1 42. _____

43. Multiply line 42 by 28% (.28) 43. _____

44. Figure the tax on the amount on line 21. If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet 44. **42,573**

45. Add lines 31, 34, 40, 43, and 44 45. **79,972**

46. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 46. **112,389**

47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16, except if you're filing Form 2555, then enter it on line 4 of the FEIT Wrk 47. **79,972**

Form **1040****28% Rate Capital Gain and Unrecaptured Section 1250 Worksheets 2023**

Name

ROBERT W & CATHY MARINAN

Taxpayer Identification Number

28% Rate Capital Gain Tax Worksheet - Schedule D Line 18

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II 1. _____
2. Enter as a positive number the total of:
- Any section 1202 exclusion you reported in column (g) of Form 8949 Part II with code "Q" in column (f), that is 50% of the gain;
 - 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and
 - 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain 2. _____
- Do not make an entry for any section 1202 exclusion that is 100% of the gain.
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824 3. _____
4. Enter the total of any collectibles gain reported to you on:
- Form 1099-DIV, box 2d;
 - Form 2439, box 1d; and
 - Schedule K-1 from a partnership, S corporation, estate, or trust. } 4. _____
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D 5. (_____)
6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0- 6. (0)
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 7. _____

Unrecaptured Section 1250 Gain Worksheet - Schedule D Line 19

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions 1. _____ *
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 2. _____ *
3. Subtract line 2 from line 1. *(Total amount is reported. See the Unrecaptured Section 1250 Gains stmt for detail) 3. 71,475
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions) 4. _____
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" 5. _____
6. Add lines 3 through 5 6. 71,475
7. Enter the **smaller** of line 6 or the gain from 4797, line 7 (4797 line 7 318,614) 7. 71,475
8. Enter the amount, if any, from Form 4797, line 8 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. 71,475
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) 10. _____
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R 11. _____
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions) 12. _____
13. Add lines 9 through 12 13. 71,475
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0- 14. _____
15. Enter the (loss), if any, from Sch D, line 7. If Sch D, line 7, is zero or a gain, enter -0- 15. (0)
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D* 16. (_____)
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain enter -0- 17. 0
18. **Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result here and on Schedule D, line 19 18. 71,475

*If you're filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet

Form 1040	Standard Deduction & Dependent MAGI Worksheets	2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status.
 - Single or Married filing separately - \$13,850
 - Married filing jointly or qualifying widow(er) - \$27,700
 - Head of household - \$20,800

}

1. 27,700
2. Can you (or your spouse if married, filing jointly) be claimed as a dependent?

☒ **No.** Skip line 3; enter the amount from line 1 on line 4.
☐ **Yes.** Go to line 3.
3. Is your **earned income** more than \$850?

☐ **Yes.** Add \$400 to your earned income. Enter the total.
☐ **No.** Enter \$1,250

3.

4. 27,700
4. Enter the **smaller** of line 1 or line 3. If under 65 and not blind, continue to line 6. **Otherwise**, go to line 5.

4.

5. 3,000
5. Check if: ☒ **You** were 65 or older, ☐ **Blind**; ☒ **Spouse** was 65 or older, ☐ **Blind**. **Total boxes checked** 2

5.

6. 30,700
6. Add lines 4 and 5. Enter the total here and on Form 1040 or 1040-SR, line 12

Dependent Modified Adjusted Gross Income Worksheet

1. Are you required to file a tax return?

☐ **No.** Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income.
☐ **Yes.** Include Modified Adjusted Gross Income in claiming taxpayer's household income.
2. **Adjusted Gross Income.** Enter the amount from Form 1040, Line 11
3. Enter tax-exempt interest from Form 1040, line 2a
4. Enter any amounts from your Form 2555, lines 45 and 50
5. **Subtotal.** Combine lines 2 through 4
6. Enter the total Social Security benefits from Form 1040, line 6a
7. Enter the taxable Social Security benefits from Form 1040, line 6b
8. Nontaxable Social Security benefits. Subtract line 7 from line 6
9. **Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**
Add lines 5 and 8

CLIENT COPY

Form 1116	Foreign Tax Credit Worksheet A	2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

Regular

	Category #1	Category #2
Specify ►	PASSIVE INC	

1. Separate category capital gain or (loss)	1.	768		
2. Foreign source capital gain net income	2.		768	
3. Capital gain net income	3.		319,382	
4. Total U.S. capital loss adjustment	4.		-318,614	
5. Adjusted separate category capital gain	5.			
6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.)				
	6.			
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.)				
	7.			
8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable Form 1116.)				
	8.			

Alternative Minimum Tax

	Category #1	Category #2
Specify ►	PASSIVE INC	

1. Separate category capital gain or (loss)	1.	768		
2. Foreign source capital gain net income	2.		768	
3. Capital gain net income	3.		319,382	
4. Total U.S. capital loss adjustment	4.		-318,614	
5. Adjusted separate category capital gain	5.			
6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.)				
	6.			
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.)				
	7.			
8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable AMT Form 1116.)				
	8.			

Instructions for Foreign Tax Credit Worksheet A

Line 1. For each separate category for which you have foreign source capital gains or losses, combine your foreign source capital gains and losses in that separate category and enter the result on line 1. Show a loss on line 1 of this worksheet as a negative amount and include the loss on line 5 of the Form 1116 you are filing for that separate category.

Line 2. Combine the amounts entered on line 1. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

Line 3. Enter the amount from line 16 of Schedule D, less the portion of net capital gain included on Form 4952, line 4g. If zero or less enter -0-. (Please refer to the Schedule D AMT Worksheets for amounts to be reported on the AMT Foreign Tax Credit Worksheet A.)

Line 4. Subtract line 3 from line 2. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

Line 5. If both separate categories have a positive amount on line 1, skip line 5 and go to line 6. If only one separate category has a positive amount on line 1, subtract line 4 from that positive amount. Enter the result here and on line 1a of the Form 1116 you are filing for that separate category.

Stop here.

Form 1040	Foreign Tax Credit Carryover Worksheet	2023
------------------	---	-------------

Name ROBERT W & CATHY MARINAN	Taxpayer Identification Number
---	--

Foreign Income Category PASSIVE INCOME

Regular						
	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2013						
2014						
2015						
2016						
2017						
2018						
2019						
2020						
2021						
2022	18	552	-534			-534
2023	38	590	-552			-552

* Amounts flow to the Foreign Tax Credit Carryover Report

Alternative Minimum Tax						
	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2013						
2014						
2015						
2016						
2017						
2018						
2019						
2020						
2021						
2022	18	429	-411			-411
2023	38	532	-494			-494

* Amounts flow to the Foreign Tax Credit Carryover Report

CLIENT COPY

Form 1040	Form 8960 - Net Investment Income Worksheet 1	2023
------------------	--	-------------

Name

Taxpayer Identification Number

ROBERT W & CATHY MARINAN

Form 8960, Line 4b, Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business

Activity	Profit or loss on Sch C / Net Rental Income(Loss) on Sch E	Net Royalty Income(Loss) on Sch E	Net K-1 Nonpassive Income(Loss) on Sch E	Net K-1 Passive Income(Loss) on Sch E	Non-section 1411 Adjustment
VACATION RENTAL	-8,899				8,899
Totals	-8,899				
Additional adjustment					
Total adjustment. Enter on Form 8960, line 4b					8,899

Form 8960, Line 5b, Net gain or loss from disposition of property not subject to net investment income tax

Description	Schedule D Short Term Gain(Loss)	Schedule D Long Term Gain(Loss)	Form 4797 Short Term Gain(Loss)	Form 4797 Long Term Gains (Losses)	Non-section 1411 Adjustment
VACATION RENTAL				318,614	-318,614
Totals				318,614	
Adjustment for capital loss carryforward from 2022					
Total capital gain/(loss)			Total ordinary gain/(loss)	318,614	
Additional adjustment					
Total net gain or loss from disposition of property not subject to net investment income tax					-318,614
Adjustment for capital loss carryover to 2024. Lesser of line 3 or 4 from worksheet below, entered as a negative number					0
Total adjustment. Enter on Form 8960, line 5b					-318,614

Adjustment for capital loss carryover to 2024

Complete this worksheet if there is a capital loss carryover to next year

1. Enter the Total capital gain/(loss) excluded. If a gain, enter as a negative. If a loss, enter as a positive. 1. _____
2. Enter the Total adjustment from disposition of partnership interest or S corporation stock
from Net Investment Income Worksheet 3 2. _____
3. Combine lines 1 and 2. If zero or less, enter -0- 3. _____
4. Enter the amount of capital loss carried over to the following year, as a positive number 4. _____

CLIENT COPY

CLIENT COPY

Form 1040	Social Security Worksheet	2023
------------------	----------------------------------	-------------

Name ROBERT W & CATHY MARINAN	Taxpayer Identification Number
---	--

If you are married filing separately and you **lived apart** from your spouse for all of 2023:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a. Tp: 33,814 Sp: 19,964 2. Multiply line 1 by 50% (0.50). 3. Add the amounts on Form 1040 or 1040-SR, lines 1z, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 28), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico 4. Add lines 2 and 3 5. Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25. 6. Subtract line 5 from line 4 7. Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2023) 8. Subtract line 7 from line 6. If zero or less, enter -0- ● If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2023, enter -0- on Form 1040 or 1040-SR, line 6b. ● If line 8 is more than zero, go to line 9. 9. Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2023) 10. Subtract line 9 from line 8. If zero or less, enter -0- 11. Enter the smaller of line 8 or line 9 12. Enter one half of line 11 13. Enter the smaller of line 2 or line 12 14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0- 15. Add lines 13 and 14 16. Multiply line 1 by 85% (0.85) 17. Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="border-top: 1px solid black;">1. 53,778</td></tr> <tr><td style="border-top: 1px solid black;">2. 26,889</td></tr> <tr><td style="border-top: 1px solid black;">3. 467,270</td></tr> <tr><td style="border-top: 1px solid black;">4. 494,159</td></tr> <tr><td style="border-top: 1px solid black;">5. 494,159</td></tr> <tr><td style="border-top: 1px solid black;">6. 494,159</td></tr> <tr><td style="border-top: 1px solid black;">7. 32,000</td></tr> <tr><td style="border-top: 1px solid black;">8. 462,159</td></tr> <tr><td style="border-top: 1px solid black;">9. 12,000</td></tr> <tr><td style="border-top: 1px solid black;">10. 450,159</td></tr> <tr><td style="border-top: 1px solid black;">11. 12,000</td></tr> <tr><td style="border-top: 1px solid black;">12. 6,000</td></tr> <tr><td style="border-top: 1px solid black;">13. 6,000</td></tr> <tr><td style="border-top: 1px solid black;">14. 382,635</td></tr> <tr><td style="border-top: 1px solid black;">15. 388,635</td></tr> <tr><td style="border-top: 1px solid black;">16. 45,711</td></tr> <tr><td style="border-top: 1px solid black;">17. 45,711</td></tr> </table>	1. 53,778	2. 26,889	3. 467,270	4. 494,159	5. 494,159	6. 494,159	7. 32,000	8. 462,159	9. 12,000	10. 450,159	11. 12,000	12. 6,000	13. 6,000	14. 382,635	15. 388,635	16. 45,711	17. 45,711
1. 53,778																		
2. 26,889																		
3. 467,270																		
4. 494,159																		
5. 494,159																		
6. 494,159																		
7. 32,000																		
8. 462,159																		
9. 12,000																		
10. 450,159																		
11. 12,000																		
12. 6,000																		
13. 6,000																		
14. 382,635																		
15. 388,635																		
16. 45,711																		
17. 45,711																		

Percentage of total benefits received included as taxable income.	85.0 %
---	---------------

Note: If part of your benefits are taxable for 2023 **and** they include benefits paid in 2023 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

CLIENT COPY

Form 1040, Line 2a - Tax-exempt Interest	
Payer	Amount
EDWARD JONES	\$ 523
TOTAL	\$ 523

Form 1040, Dividend Income			
Payer	Ordinary Dividends	Qualified Dividends	Section 199A Dividends
EDWARD JONES	\$ 3,007	\$ 1,420	\$ 214
TOTAL	\$ 3,007	\$ 1,420	\$ 214

Form 1040, Line 7 - Capital Gain Distributions	
Payer	Capital Gain Distribution
EDWARD JONES	\$ 768
TOTAL	\$ 768

Form 1040, Line 26 - Estimated Tax Payments and Amount Applied From Previous Year	
Description	Amount
1ST QUARTER ESTIMATE PAYMENT	\$ 5,422
2ND QUARTER ESTIMATE PAYMENT	5,421
3RD QUARTER ESTIMATE PAYMENT	5,421
4TH QUARTER ESTIMATE PAYMENT	5,421
TOTAL	\$ 21,685

VACATION RENTAL

Schedule C, Line 23 - Taxes and Licenses

Description	Amount
REAL ESTATE TAXES	\$
TOTAL	\$ 0

Federal Statements**Passive Income from B&D****Form 1116 line 1a - Gross Income From Sources Within Country**

Description	A	B	C
FOREIGN QUALIFIED DIVIDENDS	\$	\$	\$
FRGN QUALIFIED DIVS - NO ADJUSTMENT	1,420		
FOREIGN CAPITAL GAINS WRK A	768		
OTHER FOREIGN GROSS INCOME			
1116 FOREIGN GROSS INCOME	3,007		
- 1116 FOREIGN QUALIFIED DIVIDENDS	1,420		
	1,587		
TOTAL	3,775		

Passive Income from B&D**Form 1116 line 3e - Gross Income from All Sources**

Description	Amount
1040 LN 1/2B-5B SCH 1 LN 1/2A/7/8	\$ 201,975
GROSS SCH C BUSINESS INCOME	796
GROSS SCH D CAPITAL GAINS	768
GROSS FORM 4797 GAINS	318,614
TOTAL	\$ 522,153

CLIENT COPY



Federal Statements

Form 4797 - Unrecaptured Section 1250 Gains

Desc	Date Acq	Date Sold	(a) Ln 24	(b) Ln 22	Smaller (a)or(b)	-4797 Ln 26g	=Line 3 1250WS
SOLD							
	VARIOUS	5/15/23	\$ 318,614	\$ 71,475	\$ 71,475	\$	\$ 71,475
TOTAL						\$ 0	\$ 71,475

Form 4797 - AMT Unrecaptured Section 1250 Gains

Desc	Date Acq	Date Sold	(a) Ln 24	(b) Ln 22	Smaller (a)or(b)	-4797 Ln 26g	=Line 3 1250WS
SOLD							
	VARIOUS	5/15/23	\$ 318,614	\$ 71,475	\$ 71,475	\$	\$ 71,475
TOTAL						\$ 0	\$ 71,475

SOUTHWEST AIRLINES CO

Form W-2, Box 12

Description	Amount
SUBSTANTIATED EMPLOYEE BUSINESS EXPENSE REIMBURSEMENTS	\$ 1,327
DESIGNATED ROTH CONTRIBUTION TO A SECTION 401(K) PLAN	1,627
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	820
TOTAL	\$ 3,774

Federal Asset Report

FYE: 12/31/2023

VACATION RENTAL

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	112 SEACAPE BLVD UNIT 15	6/24/13	193,490				193,490	27 MMS/L	67,135	2,639
	Mass Sale: 5/15/23									
2	WASHER & DRYER	6/01/22	1,702			X	0	5 HY 200DB	1,702	0
	Mass Sale: 5/15/23									
			<u>195,192</u>				<u>193,490</u>		<u>68,837</u>	<u>2,639</u>
Grand Totals			195,192				193,490		68,837	2,639
Less: Dispositions and Transfers			195,192				193,490		68,837	2,639
Less: Start-up/Org Expense			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>

CLIENT COPY

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
2	WASHER & DRYER	6/01/22	1,702		0	0	1,702	0
Grand Total			1,702		0	0	1,702	0
Less: Dispositions and Transfers			1,702		0	0	1,702	0
Net Grand Total			0		0	0	0	0

AMT Asset Report

FYE: 12/31/2023

VACATION RENTAL

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	112 SEACAPE BLVD UNIT 15 Mass Sale: 5/15/23	6/24/13	193,490				193,490	27 MMS/L	67,135	2,639
2	WASHER & DRYER Mass Sale: 5/15/23	6/01/22	1,702			X	0	5 HY 200DB	1,702	0
			<u>195,192</u>				<u>193,490</u>		<u>68,837</u>	<u>2,639</u>
Grand Totals			195,192				193,490		68,837	2,639
Less: Dispositions and Transfers			<u>195,192</u>				<u>193,490</u>		<u>68,837</u>	<u>2,639</u>
Net Grand Totals			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>

CLIENT COPY

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
C	1	1	112 SEACAPE BLVD UNIT 15	2,639	2,639	0
C	1	2	WASHER & DRYER	0	0	0
				2,639	2,639	0

Form 1040		Carryover Report		2023
Name ROBERT W & CATHY MARINAN			Taxpayer Identification Number 	
Carryover Item	Available to 2023	2023 Amounts		Carryover to 2024
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss				
Long-term capital loss - AMT				
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss	8,676	GENERATED	8,899	17,575
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797			AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2018 Amounts			2018 Amounts		
2019 Amounts			2019 Amounts		
2020 Amounts			2020 Amounts		
2021 Amounts			2021 Amounts		
2022 Amounts			2022 Amounts		
Available to 2023			Available to 2023		
2023 Amounts			2023 Amounts		
Carryover to 2024			Carryover to 2024		

Form 1040		IRA Distribution Report			2023		
Name ROBERT W & CATHY MARINAN					Taxpayer Identification Number 		
T/S		Payer		Box 7 Code	Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a [less rollover amount]	Qualified Charitable Distribution
A	T	EDWARD D JONES & CO		7	50,220	50,220	
B	S	EDWARD D JONES & CO		4	1,927	1,927	
C	T	EDWARD D JONES & CO		7			
D	T	EDWARD D JONES & CO		7			
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
O							
		Taxpayer			50,220	50,220	
		Spouse			1,927	1,927	
		Total			52,147	52,147	

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A		5,022					
B		193					
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
O							
Tp		5,022					
Sp		193					
Total		5,215					

CLIENT COPY

Form 1040	Pension/Annuity Report	2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

T/S	Payer	Box 7 Code	Gross Distribution	Rollover	Taxable Amount
A T	DEFENSE FINANCE & ACCOUNTING	7	55,014	—	55,014
B T	STATE STREET RETIREE SERVICES	7		—	
C S	PACIFIC LIFE INSURANCE COMPANY	W	1,618	—	
D T	FIDELITY INVESTMENTS	7	23,022	—	23,022
E				—	
F				—	
G				—	
H				—	
I				—	
J				—	
K				—	
L				—	
M				—	
N				—	
O				—	
	Taxpayer		78,036	—	78,036
	Spouse		1,618	—	
	Total		79,654	—	78,036

NIIT	Capital Gain Distribution	Public Safety Officer Exclusion	Federal Withholding	State Withholding	Local Withholding
A			3,355		
B					
C					
D					
E			407		
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
	Taxpayer		3,762		
	Spouse				
	Total		3,762		

CLIENT COPY

Form **1040****Salaries & Wages Report****2023**

Name

Taxpayer Identification Number

ROBERT W & CATHY MARINAN

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A S	SOUTHWEST AIRLINES CO	18,134	1,808	18,134
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer			
	Spouse	18,134	1,808	18,134
	Totals	18,134	1,808	18,134

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	1,124	18,134	263				
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer							
Spouse	1,124	18,134	263				
Totals	1,124	18,134	263				

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer						
Spouse						
Totals						

CLIENT COPY

Form 1040		Two Year Comparison Report - Page 1		2022 & 2023	
Name ROBERT W & CATHY MARINAN			Tax a er Identification Number 		
		2022	2023	Differences	
Filing Status		MFJ	MFJ		
Dependents		0	0		
I n c o m e	1. Salaries and wages	35,664	18,134	-17,530	
	2. Interest income	712	4,940	4,228	
	3. Tax exempt interest income	480	523	43	
	4. Dividend income	1,891	3,007	1,116	
	5. Qualified dividend income	1,208	1,420	212	
	6. Taxable state/local refunds				
	7. Alimony received				
	8. Business income/loss	-1,747	-8,899	-7,152	
	9. Capital gain/loss	1,641	319,382	317,741	
	10. Other gains/losses				
	11. Taxable IRA distributions	73,654	52,147	-21,507	
	12. Taxable pensions	73,865	78,036	4,171	
	13. Rent and royalty income including farm rental				
	14. Partnership/S corp income				
	15. Estate or trust income				
	16. Farm income/loss				
	17. Unemployment compensation				
	18. Taxable social security	38,129	45,711	7,582	
	19. Other income				
		20. Total income	223,809	512,458	288,649
A d j u s t m e n t s	21. Moving expenses				
	22. Deductible part of self-employment tax				
	23. SEP/SIMPLE/Qualified plans deductions				
	24. SE health insurance				
	25. Penalty on early withdrawal of savings				
	26. Alimony paid				
	27. IRA deductions				
	28. Student loan interest				
	29. Other adjustments				
		30. Adjusted gross income	223,809	512,458	288,649
D e d u c t i o n s	31. Medical				
	32. Taxes	5,729	2,225	-3,504	
	33. Interest	16,480	1,963	-14,517	
	34. Contributions	1,225		-1,225	
	35. Casualty losses				
	36. Miscellaneous expenses				
	37. Allowable itemized deductions	23,434	4,188	-19,246	
	38. Standard deduction	28,700	30,700	2,000	
		STANDARD	STANDARD		
	39. Deduction taken	28,700	30,700	2,000	
	40. Taxable income before Qual Bus Inc Ded (QBID)	195,109	481,758	286,649	
	41. QBID	51	43	-8	
	42. Taxable income	195,058	481,715	286,657	

CLIENT COPY

Form 1040	Two Year Comparison Report - Page 2	2022 & 2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

		2022	2023	Differences
43. Taxable income from 2YR page 1, line 42	43.	195,058	481,715	286,657
44. Tax on taxable income	44.	34,228	79,972	45,744
45. Alternative minimum tax	45.			
46. Excess advance premium tax credit	46.			
47. Child care credit	47.			
48. Education credits	48.			
T 49. Retirement savings credit	49.			
a 50. Child & other dependent tax credit	50.			
x 51. General business credit	51.			
52. Other credits	52.	18	38	20
C 53. Total credits	53.	18	38	20
o 54. Net tax liability	54.	34,210	79,934	45,724
m 55. Self-employment taxes	55.			
p 56. Other taxes	56.		331	331
u 57. Total tax	57.	34,210	80,265	46,055
t 58. Income tax withheld	58.	15,946	10,785	-5,161
a 59. Estimated tax payments	59.		21,685	21,685
t 60. Earned income credit	60.			
i 61. Additional Child tax credit	61.			
o 62. Other refundable tax credits	62.			
n 63. Other payments	63.			
64. Total payments	64.	15,946	32,470	16,524
65. Tax due/-refund	65.	18,264	47,795	29,531
66. Penalties and interest	66.	594	266	-328
67. Net tax due/-refund	67.	18,858	48,061	29,203
68. Refund applied to estimated tax payments	68.			
69. Refund received	69.			
70. Effective tax rate	70.	18.0 %	17.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2022	2022 Marginal	2023	2023 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	192,209	24.0 %	232,388	24.0 %
Capital income	2,849	15.0 %	249,327	15.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

CLIENT COPY

Form 1040	Two Year Comparison Report - Schedule C	2022 & 2023
------------------	--	------------------------

Name CATHY MARINAN	Taxpayer identification number
Principal business or profession VACATION RENTAL	Unit 1

Income		2022	2023	Differences
1. Gross receipts or sales	1.	37,175	796	-36,379
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	37,175	796	-36,379
5. Other income	5.			
6. Gross income	6.	37,175	796	-36,379

Expenses				
7. Advertising	7.			
8. Car and truck expenses	8.			
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.	8,738	2,639	-6,099
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.	786		-786
15. Interest - mortgage (paid to banks, etc.)	15.	7,031	1,963	-5,068
16. Interest - other	16.			
17. Legal and professional services	17.	300	575	275
18. Office expense	18.			
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.			
21. Rent or lease - other business property	21.			
22. Repairs and maintenance	22.	2,601	1,160	-1,441
23. Supplies (not included in cost of goods sold)	23.			
24. Taxes and licenses	24.	2,297		-2,297
25. Travel	25.			
26. Total meals and entertainment	26.			
26a. Nondeductible meals and entertainment	26a.			
26b. Deductible meals and entertainment	26b.			
27. Utilities	27.	1,453	275	-1,178
28. Wages (less employment credits)	28.			
29. Other expenses	29.	15,716	3,083	-12,633
30. Energy efficient commercial buildings deduction (Form 7205)	30.			
31. Total expenses	31.	38,922	9,695	-29,227

Profit/ (loss)				
32. Tentative profit (loss)	32.	-1,747	-8,899	-7,152
33. Expenses for business use of home	33.			
34. Net profit or (loss)	34.	-1,747	-8,899	-7,152

Cost of Goods Sold				
35. Inventory - Beginning of year	35.			
36. Purchases	36.			
37. Labor	37.			
38. Materials	38.			
39. Other costs	39.			
40. Goods available for sale (sum of lines 34-38)	40.			
41. Inventory - End of year	41.			

CLIENT COPY

Form 1040		Federal Tax Projection Worksheet 1 - Tax Computation		2023 & 2024		
Name ROBERT W & CATHY MARINAN			Tax a er Identification Number 			
		2023		2024		
		MFJ		MFJ		
				Differences		
Filing Status						
Dependents						
I n c o m e	1. Salaries and wages	1.	18,134	18,134		
	2. Interest income	2.	4,940	4,940		
	3. Dividend income	3.	3,007	3,007		
	4. Taxable state/local refunds	4.				
	5. Alimony received	5.				
	6. Business income/loss	6.	-8,899		8,899	
	7. Capital gain/loss	7.	319,382		-319,382	
	8. Other gains/losses	8.				
	9. Taxable IRA distributions	9.	52,147	52,147		
	10. Taxable pensions and annuities	10.	78,036	78,036		
	11. Schedule E income/loss	11.				
	12. Farm income/loss	12.				
	13. Unemployment benefits	13.				
	14. Taxable social security benefits	14.	45,711	47,174	1,463	
	15. Other income	15.				
		16. Total income	16.	512,458	203,438	-309,020
A d j u s t m e n t s	17. Moving expenses	17.				
	18. Deductible part of self-employment tax	18.				
	19. SEP/SIMPLE/Qualified plans deductions	19.				
	20. Self-employed health insurance deduction	20.				
	21. Penalty on early withdrawal of savings	21.				
	22. Alimony paid	22.				
	23. IRA deductions	23.				
	24. Student loan interest deduction	24.				
	25. Other adjustments	25.				
		26. Adjusted gross income	26.	512,458	203,438	-309,020
	D e d u c t i o n s	27. Medical	27.			
28. State/local income or sales taxes		28.	2,225	2,225		
29. Real estate taxes		29.				
30. Personal property taxes		30.				
31. Total State/Local taxes. Add lines 28 - 30		31.	2,225	2,225		
32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)		32.	2,225	2,225		
33. Other taxes		33.				
34. Interest		34.	1,963	1,963		
35. Contributions		35.				
36. Casualty losses from a federally declared disaster		36.				
37. Miscellaneous expenses (including qualified disaster loss)		37.				
38. Allowable itemized deductions		38.	4,188	4,188		
39a. Standard deduction		39a.	30,700	32,300	1,600	
39b. Reserved for future use		39b.				
			STANDARD	STANDARD		
40. Deduction taken		40.	30,700	32,300	1,600	
41. Subtract line 40 from line 26	41.	481,758	171,138	-310,620		
42. Qualified business income deduction	42.	43	0	-43		
	43. Taxable income	43.	481,715	171,138	-310,577	

CLIENT COPY

Form 1040		Federal Tax Projection Worksheet 2 - Tax Computation		2023 & 2024
Name ROBERT W & CATHY MARINAN			Taxpayer Identification Number XXXXXXXXXX	
		2023	2024	Differences
	Filing Status	MFJ	MFJ	
	44. Taxable income from TPW page 1, line 43	481,715	171,138	-310,577
	45. Tax on taxable income CG TAX	79,972	27,657	-52,315
	46. Taxes from Forms 4972, 8814, and add'l taxes			
	47. Alternative minimum tax			
	48. Add lines 45, 46, and 47	79,972	27,657	-52,315
	49. Foreign tax credit	38	38	
T a x C o m p u t a t i o n	50. Child and dependent care credit			
	51. Education credits			
	52. Retirement savings credit			
	53. Credit for the elderly			
	54. Child tax credit/credit for other dependents			
	55. Energy Efficient Home Improvement Credit			
	56. Previously owned clean vehicles credit (Form 8936)			
	57. New clean vehicles credit (Form 8936)			
	58. Mortgage interest credit			
	59. D.C. first-time homebuyer credit			
60. Residential Clean Energy Credit				
61. Adoption credit				
62. General business credit				
63. Prior year minimum tax credit				
64. Other credits				
65. Total credits	38	38		
66. Net tax liability	79,934	27,619	-52,315	
67. Self-employment tax				
68. Tax on unreported tips				
69. Tax on IRA or qualified plans				
70. Household employment taxes				
71. First-time homebuyer credit repayment				
72. Reserved				
73. Additional Medicare Tax				
74. Net Investment Income Tax	331		-331	
75. Other taxes				
76. Total tax	80,265	27,619	-52,646	
77. Income tax withheld	10,785	10,785		
78. Estimated tax payments	21,685		-21,685	
79. Earned income credit				
80. Additional child tax credit				
81. Reserved				
82. Reserved				
83. Other payments				
84. Total payments	32,470	10,785	-21,685	
85. Net tax due/-refund	47,795	16,834	-30,961	
86. Marginal Tax Rate - Ordinary Income	24.0%	22.0%		
87. Marginal Tax Rate - Capital Income	15.0%	15.0%		
88. Effective Tax Rate	17.0%	16.0%		

CLIENT COPY

Form 1040	Tax Projection Worksheet - Tax Using Capital Gains Rates	2024
------------------	---	-------------

Name

ROBERT W & CATHY MARINAN

Taxpayer Identification Number



	Regular	AMT
1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet)	171,138	70,138
2. Enter your qualified dividends	1,420	1,420
3. Enter net capital gain and qualified dividends elected to be included in investment income		
4. Enter the total amount of net capital gain from disposition of investment property		
5. Subtract line 4 from line 3. If zero or less, enter -0-	0	
6. Subtract line 5 from line 2. If zero or less, enter -0-	1,420	1,420
7. Enter net capital gain. (Excess of net long-term capital gains over net short-term capital losses)		
8. Enter the smaller of line 3 or line 4		
9. Subtract line 8 from line 7. If zero or less, enter -0-	0	0
10. Add lines 6 and 9	1,420	1,420
11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain		
12. Enter the smaller of line 9 or line 11		
13. Subtract line 12 from line 10	1,420	1,420
14. Subtract line 13 from line 1. If zero or less, enter -0-	169,718	
15. Enter: \$47,025 if single or married filing separately; \$94,050 if married filing jointly or qualifying surviving spouse; \$63,000 if head of household.	94,050	
16. Enter the smaller of line 1 or line 15	94,050	
17. Enter the smaller of line 14 or line 16	94,050	
18. Subtract line 10 from line 1. If zero or less, enter -0-	169,718	
19. Enter the smaller of line 1 or \$191,950 (\$383,900 if MFJ or QSS)	171,138	
20. Enter the smaller of line 14 or line 19	169,718	
21. Enter the larger of line 18 or line 20	169,718	
22. Subtract line 17 from line 16. This amount is taxed at 0%		
If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.		
23. Enter the smaller of line 1 or line 13	1,420	
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)	0	
25. Subtract line 24 from line 23. If zero or less, enter -0-	1,420	
26. Enter \$518,900 if Single; \$291,850 if Married filing separately; \$583,750 if Married filing jointly or Qualifying surviving spouse; \$551,350 if Head of household	583,750	
27. Enter the smaller of line 1 or line 26	171,138	
28. Add lines 21 and 22	169,718	
29. Subtract line 28 from line 27. If zero or less, enter -0-	1,420	
30. Enter the smaller of line 25 or line 29	1,420	
31. Multiply line 30 by 15%	213	
32. Add lines 24 and 30	1,420	
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.		
33. Subtract line 32 from line 23.	0	
34. Multiply line 33 by 20% (.20)	0	
If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41		
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain		
36. Add lines 10 and 21		
37. Enter the amount from line 1 above		
38. Subtract line 37 from line 36. If zero or less, enter -0-		
39. Subtract line 38 from line 35. If zero or less, enter -0-		
40. Multiply line 39 by 25% (.25)		
If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.		
41. Add lines 21, 22, 30, 33 and 39		
42. Subtract line 41 from line 1		
43. Multiply line 42 by 28% (.28)		
44. Figure the tax on the amount on line 21	27,444	
45. Add lines 31, 34, 40, 43, and 44	27,657	
46. Figure the tax on the amount on line 1	27,756	
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45	27,657	

Form	1040	Tax Return History Report - Page 1				2023
Name	ROBERT W & CATHY MARINAN				Taxpayer Identification Number	
	2020		2021		2022	
	2023		2024		PROJECTED	
Filing Status	MFJ	MFJ	MFJ	MFJ	MFJ	
Salaries and wages	16,272	31,132	35,664	18,134	18,134	
Interest income	363	456	712	4,940	4,940	
Dividend income	2,827	1,988	1,891	3,007	3,007	
Business income/loss	-8,692	1,897	-1,747	-8,899		
Capital gains/losses	7,588	3,598	1,641	319,382		
Other gains/losses						
IRA distributions, pensions, annuities	99,778	131,488	147,519	130,183	130,183	
Rent, royalty, farm rental income						
Partnership/S corp income					*	
Estate or trust income					*	
Farm income/loss						
Other income/loss	22,960	26,665	38,129	45,711	47,174	
Total income	141,096	197,224	223,809	512,458	203,438	
Total adjustments	300	134				
Adjusted gross income	140,796	197,090	223,809	512,458	203,438	
Allowable itemized deductions	1,459	23,917	23,434	4,188	4,188	
Standard deduction	27,400	28,400	28,700	30,700	32,300	
Itemized or standard deduction taken	27,400	28,400	28,700	30,700	32,300	
Exemptions						
Taxable income before Qual Bus Inc Ded	113,396	168,690	195,109	481,758	171,138	
Qual Bus Inc Ded	28	43	51	43		
Taxable income	113,368	168,647	195,058	481,715	171,138	

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.

CLIENT COPY

Form 1040		Tax Return History Report - Page 2				2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number				
		2020	2021	2022	2023	2024 PROJECTED
Taxable income		113,368	168,647	195,058	481,715	171,138
Tax on taxable income and Form 8962		15,837	28,268	34,228	79,972	27,657
Alternative minimum tax						
Total credits		30	27	18	38	38
Net tax liability		15,807	28,241	34,210	79,934	27,619
Self-employment taxes			268			
Other taxes					331	
Total tax		15,807	28,509	34,210	80,265	27,619
Income tax withheld		7,316	13,597	15,946	10,785	10,785
Estimated tax payments			2,130		21,685	
Other payments						
Total payments		7,316	15,727	15,946	32,470	10,785
Total due/-refund		8,491	12,782	18,264	47,795	16,834
Penalties and interest		121	12	594	266	
Net tax due/-refund		8,612	12,794	18,858	48,061	16,834
Refund applied to estimated tax payments						
Refund received						
Marginal tax rate	%	22.0%	22.0%	24.0%	24.0%	22.0%
Effective tax rate	%	14.0%	17.0%	18.0%	17.0%	16.0%

CLIENT COPY

Form 1040	Reconciliation Worksheet - Taxable Income & Tax	2023
Name ROBERT W & CATHY MARINAN		Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY** Tax Pct Total Tax (ln 27) divided Total Taxable Income (ln 19) **17.0 %**
 Tax Method **SCHEDULE D TAX WORKSHEET**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
 Tax using capital gains rates Tax using Ordinary rates Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	232,388	24.0 %	42,573	\$190,750 - \$364,200	131,812
Capital Income	249,327	15.0 %	37,399	\$89,450 - \$693,750	444,423
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax*
1. 10% rate	22,000	2,203
2. 12% rate	67,450	8,097
3. 22% rate	101,300	22,280
4. 24% rate	41,638	9,993
5. 32% rate		
6. 35% rate		
7. 37% rate		
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	232,388	42,573

Income taxed at capital gains rates

9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate	12a.	12b.
13. 28% capital gains rate	13a.	13b.
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a.	14b.

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15.
16. Total capital gains taxable income. Enter the amount from line 14a.	16.
17. Add lines 15 and 16.	17.
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19.

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20.
21. Total capital gains tax. Enter the amount from line 14b.	21.
22. Tax on child's interest and dividend.	22.
23. Tax on lump-sum distribution.	23.
24. Other taxes.	24.
25. Add lines 20 through 24.	25.
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27.

CLIENT COPY

Form 1040	Reconciliation Worksheet - Projected Taxable Income & Tax	2024
Name ROBERT W & CATHY MARINAN		Tax a er Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2024 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY** **Tax Pct** Total Tax (ln 24) divided by Total Taxable Income (ln 19) **16.0 %**
Tax Method **CAPITAL GAINS RATE TAX**

☐ Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates: Tax using capital gains rates Tax using Ordinary rates Tax savings		
---	--	--

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	169,718	22.0 %	27,444	\$94,300 - \$201,050	31,332
Capital Income	1,420	15.0 %	213	\$94,050 - \$583,750	582,330
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$23,200	1a. 23,200	1b. 2,320
2. 12.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$71,100	2a. 71,100	2b. 8,532
3. 22.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$106,750	3a. 75,418	3b. 16,592
4. 24.0% rate	4a.	4b.
5. 32.0% rate	5a.	5b.
6. 35.0% rate	6a.	6b.
7. 37.0% rate	7a.	7b.
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. 169,718	8b. 27,444

Projected Income taxed at capital gains rates		
9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$489,700	10a. 1,420	10b. 213
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	14a. 1,420	14b. 213

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15.	169,718
16. Total capital gains taxable income. Enter the amount from line 14a.	16.	1,420
17. Add lines 15 and 16.	17.	171,138
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19.	171,138

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20.	27,444
21. Total capital gains tax. Enter the amount from line 14b.	21.	213
22. Add lines 20 and 21.	22.	27,657
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.	23.	
24. Total projected 2024 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24.	27,657

CLIENT COPY