

ATS Test Scenario 12
Taxpayer: Sam Gardenia
SSN: 400-00-1030

Test Scenario 12 includes the following forms:

- **Form 1040**
- **Schedule 1**
- **Schedule 2**
- **Schedule 3**
- **Schedule C**
- **Schedule E**
- **Schedule SE**
- **Form 3800**
- **Form 8995**
- **Form 8936**
- **Form 8936 Schedule A**
- **Form 7203**
- **Form 7205**
- **Form 7207**
- **Form 7210**
- **Form 8915-F**
- **Form W-2**
- **Binary Attachment (Form 7205 certification)**
- **Binary Attachment (Form 7207 Designer Allocation)**
- **Binary Attachment (Form 7210 certification)**

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning 01/01, 2023, ending 12/31, 2023 See separate instructions.

Your first name and middle initial SAM Last name GARDENIA Your social security number 4 0 0 0 0 1 0 3 0
If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 231 RED RUN STREET Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. ANYTOWN KY 41011
Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

Filing Status [X] Single [] Head of household (HOH)
[] Married filing jointly (even if only one had income)
[] Married filing separately (MFS) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] 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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 100,836. 1z Add lines 1a through 1h 100,836.

Table with rows 2a through 6b. 2a Tax-exempt interest 2b Taxable interest. 3a Qualified dividends 3b Ordinary dividends. 4a IRA distributions 4b Taxable amount. 5a Pensions and annuities 5b Taxable amount 7,333. 6a Social security benefits 6b Taxable amount.

Table with rows 7 through 15. 7 Capital gain or (loss). 8 Additional income from Schedule 1, line 10 69,606. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 177,775. 10 Adjustments to income from Schedule 1, line 26 659. 11 Subtract line 10 from line 9. This is your adjusted gross income 177,116. 12 Standard deduction or itemized deductions (from Schedule A) 13,850. 13 Qualified business income deduction from Form 8995 or Form 8995-A 12,302. 14 Add lines 12 and 13 26,152. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 150,964.

Attach Sch. B if required.

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.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	16	29,631
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	29,631
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	18,600
	21	Add lines 19 and 20	21	18,600
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	11,031
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,318
24	Add lines 22 and 23. This is your total tax	24	12,349	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	14,444
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	14,444
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	14,444	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,095
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,095
	b	Routing number <input type="text" value="X X X X X X X X X X"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text" value="X X X X X X X X X X X X X X X X X X"/>		
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	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

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

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature <i>Sam Gardenia</i>	Date 03/03/2024	Your occupation DESIGNER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
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 inst.) <input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				

**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

SAM GARDENIA

Your social security number

400-00-1030

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	9,328
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	60,278
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 ABLÉ 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	69,606

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	659
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	659

**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

SAM GARDENIA

Your social security number

400-00-1030

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,318
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 <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

**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

SAM GARDENIA

Your social security number

400-00-1030

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	11,100
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	7,500
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	18,600
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	18,600

(continued on page 2)

Part II Other Payments and Refundable Credits

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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor SAM GARDENIA		Social security number (SSN) 400-00-1030
A Principal business or profession, including product or service (see instructions) DESIGNER	B Enter code from instructions 5 4 1 3 1 0	
C Business name. If no separate business name, leave blank. ENERGY BUILD	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) 654 W 3RD ST City, town or post office, state, and ZIP code ANYTOWN, KY 41011		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2023, check here <input type="checkbox"/>		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/>	1	25,235
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	25,235
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	25,235
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	25,235

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

8	Advertising	8		18	Office expense (see instructions)	18	1,000
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12	Depletion	12		20b	b Other business property	20b	2,500
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	6,532
15	Insurance (other than health)	15	550	23	Taxes and licenses	23	200
16	Interest (see instructions):			24	Travel and meals:		
16a	a Mortgage (paid to banks, etc.)	16a		24a	a Travel	24a	
16b	b Other	16b		24b	b Deductible meals (see instructions)	24b	
17	Legal and professional services	17	125	25	Utilities	25	
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	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method 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	27b b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	5,000
31	Net profit or (loss). Subtract line 30 from line 29.			31		31	9,328
32	If you have a loss, check the box that describes your investment in this activity. See instructions.			32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.
	<ul style="list-style-type: none"> If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. If you checked 32b, you must attach Form 6198. Your loss may be limited. 						

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SAM GARDENIA

400-00-1030

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. B If "Yes," did you or will you file required Form(s) 1099?

1a Physical address of each property (street, city, state, ZIP code)

Table with 3 rows (A, B, C) for physical addresses.

Table with 6 columns: 1b Type of Property, 2 For each rental real estate property... Fair Rental Days, Personal Use Days, QJV.

Type of Property:

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

Main table for income and expenses with columns for Properties A, B, and C. Includes rows for Rents received, Royalties received, Advertising, Auto and travel, Cleaning and maintenance, etc.

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

Your social security number

SAM GARDENIA

400-00-1030

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

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

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

Table with 7 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows include ENGINEERING LLC and SCORP LLC.

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals for 29a, 29b, 30, 31, and 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals for 34a, 34b, 35, 36, and 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39.

Part V Summary

Summary table for Part V with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2023
Attachment
Sequence No. **17**

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

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

Social security number of person
with **self-employment** income

SAM GARDENIA

400-00-1030

Part I Self-Employment Tax

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

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 9,328

3 Combine lines 1a, 1b, and 2 **3** 9,328

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 8,614

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

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 8,614

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

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

6 Add lines 4c and 5b **6** 8,614

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 **7** 160,200

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 **8a** 105,878

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d** 105,878

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 54,322

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 1,068

11 Multiply line 6 by 2.9% (0.029) **11** 250

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** **12** 1,318

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 659

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

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

14 Maximum income for optional methods	14	6,560
15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

Name(s) shown on return

Identifying number

SAM GARDENIA

400-00-1030

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an “applicable corporation” within the meaning of section 59(k)(1) for the CAMT, and (b) an “applicable taxpayer” within the meaning of section 59A(e) for the BEAT? See instructions Yes No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
Go to Part III before Parts I and II. See instructions.

1	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions	1	11,100
2	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2	
3	Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4	Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4	
5	Carryback of general business credit from 2024. See instructions	5	
6	Add lines 1, 3, 4, and 5	6	11,100

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	26,786
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	26,786
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	26,786
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	26,786
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	447
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14	15	447
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	26,339
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	11,100

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18 Multiply line 14 by 75% (0.75). See instructions	18	
19 Enter the greater of line 13 or line 18	19	
20 Subtract line 19 from line 11. If zero or less, enter -0-	20	
21 Subtract line 17 from line 20. If zero or less, enter -0-	21	
22 Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23 Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	23	
24 Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25 Add lines 22 and 24	25	
26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0
27 Subtract line 13 from line 11. If zero or less, enter -0-	27	26,339
28 Add lines 17 and 26	28	11,100
29 Subtract line 28 from line 27. If zero or less, enter -0-	29	15,239
30 Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions	30	0
31 Reserved	31	
32 Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions	32	
33 Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34 Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	34	
35 Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36 Add lines 30, 33, 34, and 35	36	0
37 Enter the smaller of line 29 or line 36	37	0
38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. } • Corporations. Form 1120, Schedule J, Part I, line 5c. } • Estates and trusts. Form 1041, Schedule G, line 2b. } 	38	11,100

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a	Form 3468, Part II									
b	Form 7207	PG0012300001			10,000					10,000
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210	CH0102300001		99-1234567	1,100					1,100
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved (45Z)									
r	Form 8910									
s	Form 8911, Part II									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864, line 8									
gg	Reserved (1gg)									
hh	Reserved (1hh)									
ii	Reserved (1ii)									
jj	Reserved (1jj)									
zz	Other credits									
2	Add lines 1a through 1zz				11,100					11,100

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z									
6 Add lines 2, 3, and 5					11,100				11,100

Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions)

(a) Credits carried over to tax year 2023	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1a Form 3468, Part II (coal, gasification)						
b Form 7207 (manufacturing production)						
c Form 6765 (research)						
d Form 3468, Part III (advanced energy)						
e Form 8826 (disabled access)						
f Form 8835, Part II (renewable electricity)						
g Form 7210 (clean hydrogen)						
h Form 8820 (orphan drug)						
i Form 8874 (new markets)						
j Form 8881, Part I (pension plan startup)						
k Form 8882 (employer-provided childcare)						
l Form 8864 (biodiesel and renewable diesel)						
m Form 8896 (low sulfur diesel fuel)						
n Form 8906 (distilled spirits)						
o Form 3468, Part IV (advanced manufacturing)						
p Form 8908 (energy-efficient home)						
q Reserved						
r Form 8910 (alternative motor vehicle)						
s Form 8911, Part II (alternative fuel refueling)						
t Form 8830 (enhanced oil recovery)						
u Form 7213, Part II (zero-emission nuclear production)						
v Form 3468, Part V (reserved)						
w Form 8932 (differential wage)						
x Form 8933 (carbon oxide sequestration)						
y Form 8936, Part II (clean vehicle)						
z Reserved						
aa Form 8936, Part V (commercial clean vehicle)						
bb Form 8904 (oil and gas production)						
cc Form 7213, Part I (advanced nuclear production)						
dd Form 8881, Part II (pension auto enrollment)						
ee Form 8881, Part III (military spouse)						
ff Form 8864 (sustainable aviation fuel mixture)						
gg Reserved						
hh Reserved						
ii Reserved						
jj Reserved						
zz Other						
2 Credits for which only carryforwards are allowed:						
a Form 5884-A (employee retention)						
b Form 8586 (low-income housing) (pre-2008)						
c Form 8845 (Indian employment)						
d Form 8907 (nonconventional source fuel)						
e Form 8909 (energy efficient appliance)						
f Form 8923 (mine rescue team training)						
g Form 8834 (qualified plug-in electric vehicle)						
h Form 8931 (agricultural chemicals security)						
i Form 1065-B (GBCs from electing partnership)						
j Form 5884 (work opportunity) (pre-2007)						
k Form 6478 (alcohol fuel) (pre-2005)						
l Form 8846 (employer taxes) (pre-2007)						

Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions) *(continued)*

(a) Credits carried over to tax year 2023	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
m Form 8900 (railroad track maintenance) (pre-2008)						
n Trans-Alaska pipeline liability fund credit						
o Form 5884-A, Section A (employers affected by Hurricane Katrina, Rita, or Wilma)						
p Form 5884-A, Section B (Hurricane Katrina housing)						
q Form 5884-A, Section A (affected Midwestern disaster area employers)						
r Form 5884-A, Section B (employer housing)						
s Form 5884-B (new hire retention)						
t Form 8847 (contributions to community development corporations)						
u Form 8861 (welfare to work)						
v Form 8884 (New York Liberty Zone business employee)						
w Form 8942 (therapeutic drug)						
yy Other credits (see instructions)						
zz Add lines 1a through 1zz and 2a through 2yy						
3 Form 8844 (empowerment zone)						
4 Specified credits:						
a Form 3468, Part VI (energy)						
b Form 5884 (work opportunity)						
c Form 6478 (biofuel producer)						
d Form 8586 (low-income housing) (post-2007)						
e Form 8835 (renewable electricity)						
f Form 8846 (employer taxes)						
g Form 8900 (railroad track maintenance)						
h Form 8941 (employer health insurance)						
i Form 6765 ESB credit (research)						
j Form 8994 (paid family and medical leave)						
k Form 3468, Part VII (rehabilitation) (post-2007)						
l Reserved (4l)						
m Reserved (4m)						
z Other specified credits						
5 Add lines 4a through 4z						
6 Add lines 2zz, 3, and 5						

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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27								
28								
29								
30								
31								
32								
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38								

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

	(a) Line number from Part IV	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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50							

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

SAM GARDENIA

400-00-1030

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ENGINEERING LLC	12-3456789	61,512
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	61,512
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	61,512
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	12,302
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	12,302
11	Taxable income before qualified business income deduction (see instructions)	11	163,266
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	163,266
14	Income limitation. Multiply line 13 by 20% (0.20)	14	32,653
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	12,302
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.

2023
Attachment
Sequence No. **69**

Name(s) shown on return

Identifying number

SAM GARDENIA

400-00-1030

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

Part I Modified Adjusted Gross Income Amount

1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a	177,116	
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e	2		177,116
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a	142,612	
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e	4		142,612
5	Enter the smaller of line 2 or line 4	5		142,612

Part II Credit for Business/Investment Use Part of New Clean Vehicles

Note: Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

Note: You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	7,500
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	29,631
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	29,631
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	7,500

Part IV Credit for Previously Owned Clean Vehicles

Note: You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

Identifying number

SAM GARDENIA

400-00-1030

Part I Vehicle Details

- 1a Year 2023
b Make RIVIAN
c Model R1
2 Vehicle identification number (VIN) 8936AAA F O R M 1 2 3 4 5 6
3 Enter date vehicle was placed in service (MM/DD/YYYY) 08/26/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. [] Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States. [x] No.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions. [x] Yes. Go to Part II. [] No. Go to line 6.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions. [] Yes. Go to Part IV. [] No. Go to line 7.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions. [] Yes. Go to Part V. [] No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person. [x] Yes. [] No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
9 Tentative credit amount (see instructions) 9 7,500
10 Business/investment use percentage (see instructions) 10 0%
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below. 11 0

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936. 12 7,500

Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**

- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**

- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 - Yes.**
 - No.**

14 Enter the sales price of the vehicle	14	
15 Multiply line 14 by 30% (0.30)	15	
16 Maximum vehicle credit amount	16	\$4,000
17 Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

- c** Is the vehicle also powered by gas or diesel? See instructions.
 - Yes.**
 - No.**

19 Enter the cost or other basis of the vehicle. See instructions	19	
20 Section 179 expense deduction (see instructions)	20	
21 Subtract line 20 from line 19	21	
22 Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	
23 Enter the incremental cost of the vehicle. See instructions	23	
24 Enter the smaller of line 22 or line 23	24	
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	

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

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

Name of shareholder SAM GARDENIA	Identifying number 400-00-1030
A Name of S corporation SCORP LLC	B Employer identification number 98-7654321
C Stock block (see instructions): _____	
D Check applicable box(es) to indicate how stock was acquired: (1) <input type="checkbox"/> Original shareholder (2) <input type="checkbox"/> Purchased (3) <input type="checkbox"/> Inherited (4) <input type="checkbox"/> Gift (5) <input type="checkbox"/> Other: _____	
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation <input type="checkbox"/>	

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year		1	15,432
2 Basis from any capital contributions made or additional stock acquired during the tax year		2	
3a Ordinary business income (enter losses in Part III)	3a		
b Net rental real estate income (enter losses in Part III)	3b		
c Other net rental income (enter losses in Part III)	3c		
d Interest income	3d		
e Ordinary dividends	3e		
f Royalties	3f		
g Net capital gains (enter losses in Part III)	3g		
h Net section 1231 gain (enter losses in Part III)	3h		
i Other income (enter losses in Part III)	3i		
j Excess depletion adjustment	3j		
k Tax-exempt income	3k		
l Recapture of business credits	3l		
m Other items that increase stock basis	3m		
4 Add lines 3a through 3m		4	
5 Stock basis before distributions. Add lines 1, 2, and 4		5	15,432
6 Distributions (excluding dividend distributions)		6	
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15		7	15,432
8a Nondeductible expenses	8a		
b Depletion for oil and gas	8b		
c Business credits (sections 50(c)(1) and (5))	8c		
9 Add lines 8a through 8c		9	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15		10	15,432
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)		11	1,234
12 Debt basis restoration (see net increase in instructions for line 23)		12	
13 Other items that decrease stock basis		13	
14 Add lines 11, 12, and 13		14	
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-		15	14,198

Part II Shareholder Debt Basis

Section A—Amount of Debt (If more than three debts, see instructions.)

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

Part II Shareholder Debt Basis *(continued)*

Section B—Adjustments to Debt Basis

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

Section C—Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	1,234		1,234		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	1,234		1,234		

Energy Efficient Commercial Buildings Deduction

Attach to your tax return.

Go to www.irs.gov/Form7205 for instructions and the latest information.

Name(s) shown on return

Identifying number

SAM GARDENIA

400-00-1030

Claiming deduction as (check one): Building owner Designer of energy efficient property (EEP)

Part I Building and EEP Information (see instructions)

1	(a) Address of building	(b) Date EEP placed in service (see instructions)	(c) Energy efficient commercial building property (EECBP) system computed energy savings percentage, or energy efficient building retrofit property (EEBRP) energy use intensity reduction	(d) Check if Increased Deduction Amount criteria are met (see instructions)	(e) Check if EEBRP was installed under a Qualified Retrofit Plan	(f) Potential amount per square foot	(g) Building square footage	(h) Potential section 179D deduction amount (multiply column 1(f) by column 1(g))
A	7205 MAIN ST ANYTOWN, KY 41011	05/02/2023	50%	<input type="checkbox"/>	<input type="checkbox"/>	1	10,000	10,000
B				<input type="checkbox"/>	<input type="checkbox"/>			
C				<input type="checkbox"/>	<input type="checkbox"/>			
D				<input type="checkbox"/>	<input type="checkbox"/>			

Part II Computation of Energy Efficient Commercial Buildings Deduction Amount (see instructions)

2	(a) Total per square foot amount claimed in prior years (see instructions)	(b) Subtract column 2(a) from the maximum amount allowed (see instructions)	(c) Check if the amount in column 2(b) is greater than or equal to column 1(f)	(d) If column 2(c) is checked, enter amount from column 1(h), skip column 2(e) and column 2(f) and go to column 2(g)	(e) Check if the amount from column 2(b) is less than the amount in column 1(f)	(f) If column 2(e) is checked, multiply column 2(b) by column 1(g)
A	0	1	<input checked="" type="checkbox"/>	10,000	<input type="checkbox"/>	
B			<input type="checkbox"/>		<input type="checkbox"/>	
C			<input type="checkbox"/>		<input type="checkbox"/>	
D			<input type="checkbox"/>		<input type="checkbox"/>	

	(g) Cost of EEP placed in service during the tax year (see instructions if building ownership percentage is less than 100%)	(h) Enter the greater of column 2(d) or column 2(f) (see instructions if building ownership percentage is less than 100%)	(i) Enter the lesser of column 2(g) or column 2(h)	(j) Designers enter the amount of the section 179D deduction allocated to you as the designer (see instructions)	(k) Section 179D deduction for the building (designers, enter the lesser of column 2(i) or column 2(j); building owners, enter the amount from column 2(i))
A	10,000	10,000	10,000	5,000	5,000
B					
C					
D					

3 Total section 179D deduction. Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions **3** 5,000

Part III Certification Information for Each Property Listed in Part I (see instructions)

4	(a) Name of Qualified Individual completing certification	(b) Date of certification	(c) Employer of Qualified Individual	(d) Address of Qualified Individual
A	JOHN SMITH	05/02/2023	PROFESSIONAL ENGINEERS	5027 1ST ST, ANYTOWN, KY 410011
B				
C				
D				

Part IV Designer Allocation Information for Each Property Listed in Part I (to be completed by Designer only)

5	(a) Identified owner of building	(b) Date of allocation	(c) Name of building owner's authorized representative completing allocation	(d) Address of building owner's authorized representative
A	STEVEN JOHNSON	04/01/2023	KATIE GATES	2750 PARK ST, ANYTOWN, KY 41011
B				
C				
D				

Advanced Manufacturing Production Credit

OMB No. 1545-2306

Go to www.irs.gov/Form7207 for instructions and the latest information.

Attachment
 Sequence No. **207**

Name (as shown on your income tax return)

Identifying number

SAM GARDENIA

400-00-1030

Part I Facility Information

- IRS-issued registration number of the facility: PG0012300001
- Date the facility was placed in service (MM/DD/YYYY): 02/07/2023
- Address and description of the facility: 7207 MAIN ST, ANYTOWN, KY 41011
SOLAR PRODUCTION FACILITY
- Location coordinates. Latitude: . Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- Check to indicate whether the election under section 45X(a)(3)(B) has been made for this tax year Yes No
- Check to indicate whether eligible components include property produced at a facility taken into account for which a credit under section 48C is being claimed. See instructions Yes No

Part II Eligible Components

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

1 Solar Energy Components

(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 1a and 1e: aggregate capacity (see instructions) Lines 1b-1d, 1f, and 1g: number of units specified in column (b)	(e) Amount of credit (column (c) multiplied by column (d))
a Thin film photovoltaic cell or crystalline photovoltaic cell	Capacity in direct current watts	\$ 0.04	250,000	\$ 10,000
b Photovoltaic wafer	Square meter	\$ 12.00		\$
c Solar grade polysilicon	Kilogram	\$ 3.00		\$
d Polymeric backsheet	Square meter	\$ 0.40		\$
	Capacity in direct current watts			
e Solar module		\$ 0.07		\$
f Torque tube (for solar tracking device)	Kilogram	\$ 0.87		\$
g Structural fastener (for solar tracking device)	Kilogram	\$ 2.28		\$

2 Wind Energy Components

(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 2a: sales price from Part III Lines 2b-2f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a Related offshore wind vessel(s) from Part III	Sales price of vessel	10% (0.10)	\$	\$
b Blade	Total rated capacity (expressed on a per watt basis) of the completed wind turbine for which such component is designed	\$ 0.02		\$
c Nacelle		\$ 0.05		\$
d Tower		\$ 0.03		\$
e Offshore wind foundation which uses a fixed platform		\$ 0.02		\$
f Offshore wind foundation which uses a floating platform		\$ 0.04		\$

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 56400S

Form **7207** (Rev. 1-2024)

Part II Eligible Components *(continued)*

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

3 Inverter Components				
(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 3a-3f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a Central inverter	Capacity expressed on a per alternating current watt basis	\$ 0.0025		\$
b Utility inverter		\$ 0.015		\$
c Commercial inverter		\$ 0.02		\$
d Residential inverter		\$ 0.065		\$
e Microinverter		\$ 0.11		\$
f Distributed wind inverter		\$ 0.11		\$

4 Electrode Active Materials				
(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Costs incurred (as indicated in column (b))	(e) Amount of credit (column (c) multiplied by column (d))
a Electrode active materials	Costs incurred by taxpayer with respect to the production of electrode active materials	10% (0.10)	\$	\$

5 Battery Components				
(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 5a-5c: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a Battery cell	Capacity expressed on a kilowatt-hour basis (limitations apply; see instructions)	\$ 35.00		\$
b Battery module which uses battery cells		\$ 10.00		\$
c Battery module which does not use battery cells		\$ 45.00		\$

6 Critical Minerals				
(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 6a: amount from Part IV, line 74	(e) Amount of credit (column (c) multiplied by column (d))
a Applicable critical minerals from Part IV	Costs incurred by taxpayer with respect to the production of such minerals	10% (0.10)	\$	\$

7 Advanced Manufacturing Production Credit From Other Entities				
Advanced manufacturing production credit from partnerships, S corporations, estates, and trusts			7	\$

8 Advanced Manufacturing Production Credit				
a Add amounts in column (e), lines 1 through 7. Estates and trusts, go to line 8b. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1b			8a	\$ 10,000
b Amount allocated to beneficiaries of the estate or trust (see instructions)			8b	\$
c Estates and trusts, subtract line 8b from line 8a. Report this amount on Form 3800, Part III, line 1b			8c	\$

Part III Related Offshore Wind Vessels

Provide information for each produced vessel sold during the current tax year. Attach additional Parts III for additional vessels, if necessary. After completing the information for all vessels, total the sales prices and enter on Part II, line 2a, column (d). See instructions.

	Name of vessel	Purpose of vessel	Official number of vessel	New or retrofitted		Sales price
				New	Retrofitted	
1						\$
2						\$
3						\$
4						\$
5						\$
6						\$
7						\$
8						\$
9						\$
10						\$
11						\$
12						\$
13						\$
14						\$
15						\$
16						\$
17						\$
18						\$
19						\$
20						\$
21						\$
22						\$
23						\$
24						\$
25						\$
26						\$
27						\$
28						\$
29						\$
30						\$
31						\$
32						\$
33						\$
34						\$
35						\$
36						\$
37						\$
38						\$
39						\$
40						\$
41						\$
42						\$
43						\$
44						\$
45						\$
46						\$
47						\$
48						\$
49						\$

Total of sales prices on lines 1 through 49

Total of all Parts III. Enter here and on Part II, line 2a, column (d) \$

Part IV Costs of Producing Applicable Critical Minerals in Current Tax Year

For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.

Costs incurred
(by you in the
production of
applicable critical
minerals)

1	Aluminum converted from bauxite to a minimum purity of 99% alumina by mass	\$
2	Aluminum purified to a minimum purity of 99.9% aluminum by mass	\$
3	Antimony converted to antimony trisulfide concentrate with a minimum purity of 90% antimony trisulfide by mass	\$
4	Antimony purified to a minimum purity of 99.65% antimony by mass	\$
5	Arsenic purified to a minimum purity of 99% by mass	\$
6	Barite purified to a minimum purity of 80% barite by mass	\$
7	Beryllium converted to copper-beryllium master alloy	\$
8	Beryllium purified to a minimum purity of 99% beryllium by mass	\$
9	Bismuth purified to a minimum purity of 99% by mass	\$
10	Cerium converted to cerium oxide which is purified to a minimum purity of 99.9% cerium oxide by mass	\$
11	Cerium purified to a minimum purity of 99% cerium by mass	\$
12	Cesium converted to cesium formate or cesium carbonate	\$
13	Cesium purified to a minimum purity of 99% cesium by mass	\$
14	Chromium converted to ferrochromium consisting of not less than 60% chromium by mass	\$
15	Chromium purified to a minimum purity of 99% chromium by mass	\$
16	Cobalt converted to cobalt sulfate	\$
17	Cobalt purified to a minimum purity of 99.6% cobalt by mass	\$
18	Dysprosium converted to not less than 99% pure dysprosium iron alloy by mass	\$
19	Dysprosium purified to a minimum purity of 99% dysprosium by mass	\$
20	Erbium purified to a minimum purity of 99% by mass	\$
21	Europium converted to europium oxide which is purified to a minimum purity of 99.9% europium oxide by mass	\$
22	Europium purified to a minimum purity of 99% by mass	\$
23	Fluorspar converted to fluorspar which is purified to a minimum purity of 97% calcium fluoride by mass	\$
24	Fluorspar purified to a minimum purity of 99% fluorspar by mass	\$
25	Gadolinium converted to gadolinium oxide which is purified to a minimum purity of 99.9% gadolinium oxide by mass	\$
26	Gadolinium purified to a minimum purity of 99.9% gadolinium by mass	\$
27	Gallium purified to a minimum purity of 99% by mass	\$
28	Germanium converted to germanium tetrachloride	\$
29	Germanium purified to a minimum purity of 99.99% germanium by mass	\$
30	Graphite purified to a minimum purity of 99.9% graphitic carbon by mass	\$
31	Hafnium purified to a minimum purity of 99% by mass	\$
32	Holmium purified to a minimum purity of 99% by mass	\$
33	Indium converted to indium tin oxide	\$
34	Indium converted to indium oxide which is purified to a minimum purity of 99.9% indium oxide by mass	\$
35	Indium purified to a minimum purity of 99% indium by mass	\$
36	Iridium purified to a minimum purity of 99% by mass	\$
37	Lanthanum purified to a minimum purity of 99% by mass	\$
38	Lithium converted to lithium carbonate or lithium hydroxide	\$
39	Lithium purified to a minimum purity of 99.9% lithium by mass	\$
40	Lutetium purified to a minimum purity of 99% by mass	\$
41	Magnesium purified to a minimum purity of 99% by mass	\$
42	Manganese converted to manganese sulphate	\$
43	Manganese purified to a minimum purity of 99.7% manganese by mass	\$
44	Neodymium converted to neodymium-praseodymium oxide which is purified to a minimum purity of 99% neodymium-praseodymium oxide by mass	\$
45	Neodymium converted to neodymium oxide which is purified to a minimum purity of 99.5% neodymium oxide by mass	\$
46	Neodymium purified to a minimum purity of 99.9% neodymium by mass	\$
47	Nickel converted to nickel sulphate	\$
48	Nickel purified to a minimum purity of 99% nickel by mass	\$
49	Niobium converted to ferroniobium	\$
50	Niobium purified to a minimum purity of 99% niobium by mass	\$

Part IV **Costs of Producing Applicable Critical Minerals in Current Tax Year** *(continued)*

For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.

		Costs incurred (by you in the production of applicable critical minerals)
51	Palladium purified to a minimum purity of 99% by mass	\$
52	Platinum purified to a minimum purity of 99% by mass	\$
53	Praseodymium purified to a minimum purity of 99% by mass	\$
54	Rhodium purified to a minimum purity of 99% by mass	\$
55	Rubidium purified to a minimum purity of 99% by mass	\$
56	Ruthenium purified to a minimum purity of 99% by mass	\$
57	Samarium purified to a minimum purity of 99% by mass	\$
58	Scandium purified to a minimum purity of 99% by mass	\$
59	Tantalum purified to a minimum purity of 99% by mass	\$
60	Tellurium converted to cadmium telluride	\$
61	Tellurium purified to a minimum purity of 99% tellurium by mass	\$
62	Terbium purified to a minimum purity of 99% by mass	\$
63	Thulium purified to a minimum purity of 99% by mass	\$
64	Tin purified to a low alpha emitting tin which has a purity of greater than 99.99% by mass	\$
65	Tin purified to a low alpha emitting tin which possesses an alpha emission rate of not greater than 0.01 counts per hour per centimeter square	\$
66	Titanium purified to a minimum purity of 99% by mass	\$
67	Tungsten converted to ammonium paratungstate or ferrotungsten	\$
68	Vanadium converted to ferrovandium or vanadium pentoxide	\$
69	Ytterbium purified to a minimum purity of 99% by mass	\$
70	Yttrium converted to yttrium oxide which is purified to a minimum purity of 99.999% yttrium oxide by mass	\$
71	Yttrium purified to a minimum purity of 99.9% yttrium by mass	\$
72	Zinc purified to a minimum purity of 99% by mass	\$
73	Zirconium purified to a minimum purity of 99% by mass	\$
74	Total costs. Enter here and on Part II, line 6a, column (d)	\$

Name(s) shown on return

Identifying number

SAM GARDENIA

400-00-1030

Caution: You cannot take the section 45V credit with respect to any qualified clean hydrogen produced at a facility that includes carbon capture equipment for which the section 45Q credit is allowed to any taxpayer for the tax year or any prior tax year. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the certification document to the tax return.

A Check this box if you have received a provisional emissions rate. See instructions

Part I Facility Information

- 1** IRS-issued registration number of the facility: CH0102300001
- 2** Location of facility, including latitude and longitude.
 - a** Address and description of the facility: 123 PARK AVE, ANYTOWN, KY 41011
CLEAN HYDROGEN FACILITY
 - b** Coordinates (if applicable). Latitude: . Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 3** Date construction began (MM/DD/YYYY): 05/07/2022
- 4** Date placed in service (MM/DD/YYYY): 02/10/2023
- 5** Check this box if the project may be eligible for an increased credit amount. See instructions

Part II Clean Hydrogen Production

Emissions (kg CO ₂ e per kg of qualified clean hydrogen) (see instructions)	(a) Kilograms of qualified clean hydrogen produced (see instructions)	(b) Rate	(c) Column (a) x Column (b)
6a Less than 0.45	6a 1,000	\$0.60	600
b 0.45 to less than 1.5	6b	\$0.20	
c 1.5 to less than 2.5	6c	\$0.15	
d 2.5 to not greater than 4.0	6d	\$0.12	
7 Credit before reduction. Add column (c) of lines 6a through 6d and enter the amount. See instructions		7	600

Part III Credit Reduction for Tax-Exempt Bonds

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 8a; otherwise, enter the amount from line 7 on line 9.

8a Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	=	8a	
b Multiply line 7 by line 8a		8b	
c Multiply line 7 by 15% (0.15)		8c	
d Enter the smaller of line 8b or 8c		8d	
9 Subtract line 8d from line 7		9	600

Part IV Clean Hydrogen Production Credit

10 Increased credit amount for qualified clean hydrogen facilities. If you checked the box on line 5, multiply the amount on line 9 by 5.0. Otherwise, enter the amount from line 9 here	10	600
11 Clean hydrogen credit from partnerships and S corporations	11	500
12 Add lines 10 and 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g. See instructions	12	1,100

Qualified Disaster Retirement Plan Distributions and Repayments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8915F for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

Your social security number

SAM GARDENIA

400-00-1030

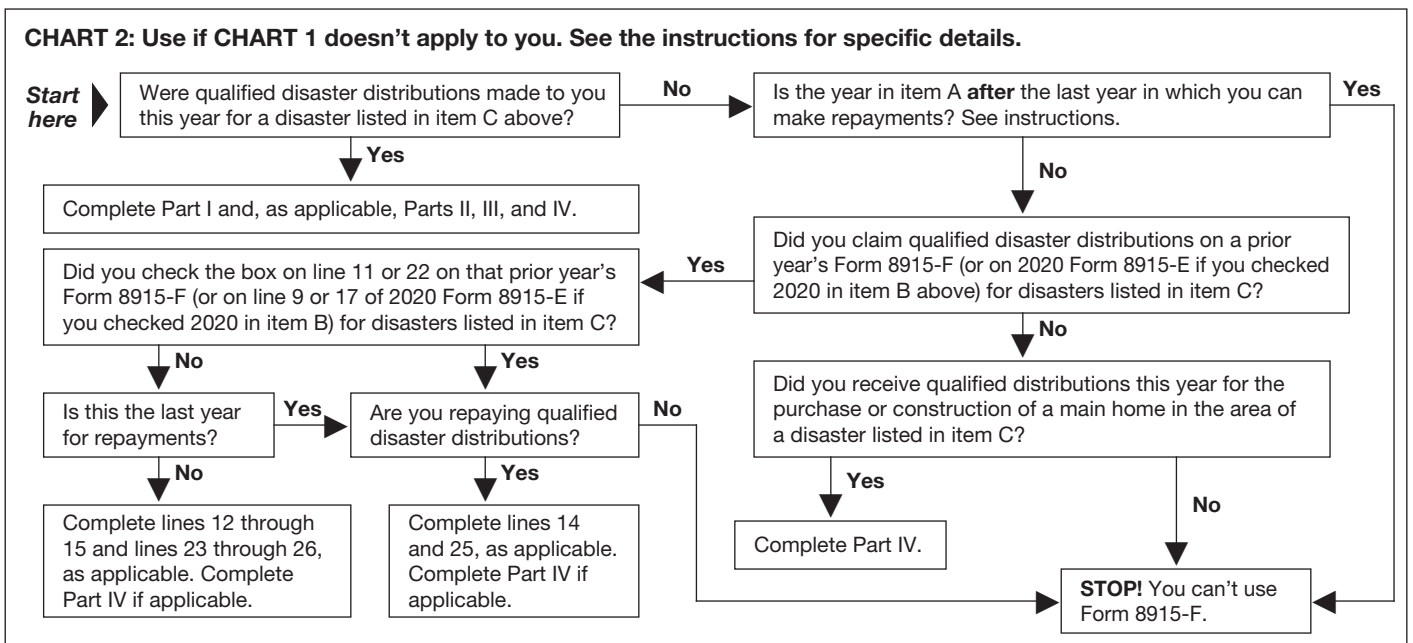
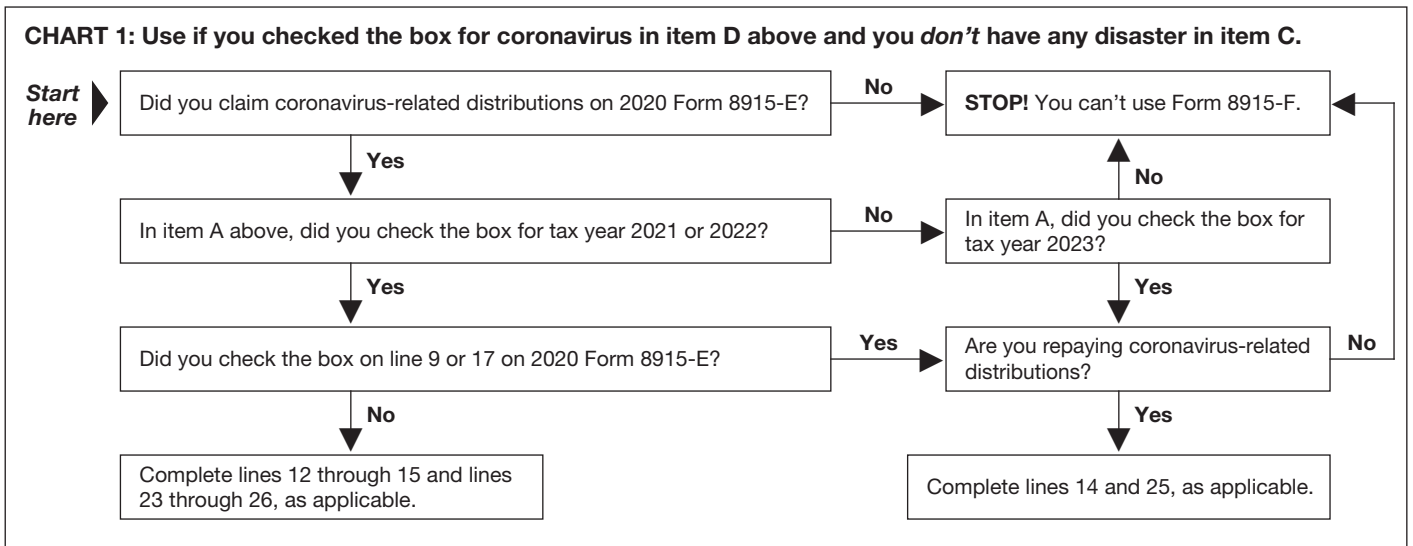
Before you begin (see instructions for details):

- Use Form 8915-F for 2021 and later disasters. Also, use it after 2020 for coronavirus-related and other 2020 disasters instead of Form 8915-E.
- Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the only qualified disasters and their FEMA numbers for item C.
- “This year” (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, “this year” is 2022.

Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

- A Tax year for which you are filing form** (check only one box): 2021 2022 2023 2024 Other _____
- B Calendar year in which qualified disaster(s) began** (check only one box): 2020 2021 2022 2023 Other _____
- C FEMA number for each of your qualified disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.
(1) 4709-DR-KY (2) _____ (3) _____ (4) _____ (5) _____ (6) _____
- D If your only disaster, or one of your disasters, is the coronavirus, check this box** Don't list the coronavirus in item C.

Which lines on this form should I use? See CHARTS 1 and 2 below.



Part I Total Distributions From All Retirement Plans (Including IRAs) (see instructions)

Caution: Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.

Part I Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*
4709-DR-KY	04/27/2023	04/12/2023

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in the Part I Disaster Table. If more than two disasters, see instructions and check this box

Date(s) of distribution(s) made this year 05/03/2023

If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see Part I in the instructions to figure the amount for lines 2, 3, and 4 in column (a).

1 See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a. However, you can always choose to use Worksheet 1B.

- a (i) If you checked 2021 in item A and 2020 in item B, do one of the following.**
- If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table.
 - Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus.

(ii) If you checked 2021 or later in both item A and item B, do one of the following.

- (For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.)
- If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there.
 - If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a.
 - If all of the distributions for this year occurred within the qualified disaster distribution period (see *Qualified disaster distribution period* in instructions) for each of the disasters listed in the Part I Disaster Table, complete lines 1a through 1e, entering on line 1a \$22,000 times the number of disasters you entered in the Part I Disaster Table that were also entered in item C on a prior year's Form 8915-F.
 - Otherwise, for lines 1a through 5, you must use Worksheet 1B in the instructions .

b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions

c Subtract line 1b from line 1a

d Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B

e Total available qualified disaster distribution amount for this year. Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero**, complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table

2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year

3 Enter, in column (a), distributions from traditional, traditional SEP, and traditional SIMPLE IRAs made this year

4 Enter, in column (a), distributions from Roth, Roth SEP, and Roth SIMPLE IRAs made this year

5 Do (1) through (3) below in the order indicated.

(1) Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions.

(2) Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e.

(3) Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) **allocated, if needed**, by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b)

6 Total qualified disaster distributions. Enter the amount from line 5, column (b). The additional tax for early withdrawals is waived for this amount (see instructions). See Parts II and III, later, for the tax on this amount

7 Taxable amount. Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions

	(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in the Part I Disaster Table (see instructions)
1a		
1b		
1c		
1d		
1e		22,000
2	30,000	22,000
3		
4		
5	30,000	22,000
6		22,000
7		8,000

Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C

8	Did you enter an amount on line 2, column (b)? <input type="checkbox"/> No. Skip lines 8 through 11, and go to line 12. <input checked="" type="checkbox"/> Yes. Enter the amount from line 2, column (b)	8	22,000
9	Enter the applicable cost of distributions, if any. See instructions	9	
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions	10	22,000
11	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0. You must check the box on this line if you check the box on line 22	11	7,333
12	Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions	12	
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions	13	7,333
14	Total repayment. Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions	14	
15	Amount subject to tax this year. Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	15	7,333

Part III Qualified Disaster Distributions From IRAs for the Coronavirus and Disaster(s) Listed in Item C

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

16	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> Yes. Go to line 17. <input type="checkbox"/> No. Skip lines 17 through 22, and go to line 23.		
17	Did you receive a qualified disaster distribution from an IRA that is required to be reported on this year's Form 8606? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 and 19, and go to line 20.		
18	Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b	18	
19	Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b	19	
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606	20	
21	Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions	21	
22	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0. You must check the box on this line if you check the box on line 11	22	
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions	23	
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions	24	
25	Total repayment. Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions	25	
26	Amount subject to tax. Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	26	

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

Caution: Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see *Qualified distribution repayment period* in the instructions). If you are allowed to repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.


Part IV Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*	Disaster ending date*

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster declaration date, Disaster beginning date, and Disaster ending date for the disaster(s) listed in the Part IV Disaster Table.

Date(s) of qualified distribution(s) received this year _____

27	Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from an IRA and that is required to be reported on this year's Form 8606? <input type="checkbox"/> Yes. Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here. <input type="checkbox"/> No. Go to line 28.		
28	Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any		28
29	Enter the applicable cost of distributions, if any. See instructions		29
30	Subtract line 29 from line 28		30
31	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions		31
32	Taxable amount. Subtract line 31 from line 30. If the distribution is: <ul style="list-style-type: none"> • From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. • From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. Note: You may be subject to an additional tax on the amount on line 32. See instructions.	}	32

		a Employee's social security number 400-00-1030		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000011				1 Wages, tips, other compensation 100,836		2 Federal income tax withheld 14,444					
c Employer's name, address, and ZIP code DESIGN LLC 426 BUILD ST ANYTOWN, KY 41011				3 Social security wages 105,878		4 Social security tax withheld 6,564					
				5 Medicare wages and tips 105,878		6 Medicare tax withheld 1,535					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial SAM		Last name GARDENIA		Suff.		11 Nonqualified plans		12a See instructions for box 12 DD 10,315			
f Employee's address and ZIP code 231 RED RUN STREET ANYTOWN, KY 41011				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
15 State KY		Employer's state ID number 00-0000056		16 State wages, tips, etc. 100,836		17 State income tax 3,420		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.