

Two-Year Comparison Worksheet

2023

Name(s) as shown on return VICTOR M. & MEYVI J. GUERRA		Social security number 154-68-0344
2022 Filing Status MARRIED FILING JOINT	2023 Filing Status MARRIED FILING JOINT	
2022 Tax Bracket 22.0%	2023 Tax Bracket 24.0%	

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
WAGES, SALARIES, AND TIPS	231,269.	327,047.	95,778.
SCHEDULE B - QUALIFIED DIVIDENDS	408.	476.	68.
SCHEDULE B - ORDINARY DIVIDENDS	408.	476.	68.
SCHEDULE D (CAPITAL GAIN/LOSS)	0.	-2,483.	-2,483.
SCHEDULE F (FARM INCOME OR LOSS)	-29,050.	-10,931.	18,119.
TOTAL INCOME	202,627.	314,109.	111,482.
ADJUSTED GROSS INCOME	202,627.	314,109.	111,482.
STANDARD DEDUCTION	25,900.	27,700.	1,800.
TOTAL DEDUCTIONS	25,900.	27,700.	1,800.
TAXABLE INCOME	176,727.	286,409.	109,682.
TAX	30,085.	55,495.	25,410.
TAX BEFORE CREDITS	30,085.	55,495.	25,410.
CHILD TAX CR. AND CR. FOR OTH. DEP.	8,500.	7,000.	-1,500.
TAX AFTER NON-REFUNDABLE CREDITS	21,585.	48,495.	26,910.
FORM 8959 (ADDITIONAL MEDICARE TAX)	0.	726.	726.
TOTAL TAX	21,585.	49,221.	27,636.
FED. INCOME TAX WITHHELD, FORM W-2	29,118.	46,352.	17,234.
FED. INCOME TAX WITHHELD, OTHER FORM	93.	807.	714.
TOTAL PAYMENTS	29,211.	47,159.	17,948.
TAX OVERPAID	7,626.	0.	-7,626.
AMOUNT REFUNDED	7,626.	0.	-7,626.
BALANCE DUE	0.	2,062.	2,062.
LATE PAYMENT/FILING/8978 PEN. & INT.	0.	84.	84.
TOTAL DUE AFTER PENALTY & INTEREST	0.	2,146.	2,146.
NORTH CAROLINA STATE RETURN			
TAXABLE INCOME	179,676.	277,534.	97,858.
TAX	8,966.	13,183.	4,217.
PAYMENTS	9,628.	13,446.	3,818.
AMOUNT REFUNDED	662.	263.	-399.

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

2023

For calendar year 2023, or other tax year beginning , 2023, ending

Part I Identification		Part II Individual Income Tax	
1 Your name(s) VICTOR M. GUERRA & MEYVI J. GUERRA 1032 CUMMINGS ROAD LILLINGTON, NC 27546		4 Estimate of total tax liability for 2023 \$ <u>21,585.</u> 5 Total 2023 payments <u>29,211.</u> 6 Balance due. Subtract line 5 from line 4 <u>0.</u> 7 Amount you are paying <u>0.</u>	
2 Your social security number 154-68-0344	3 Spouse's social security number 140-02-6458	8 Check here if you are "out of the country" and a U.S. citizen or resident <input type="checkbox"/> 9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>	

154680344 0C GUER 30 0 202312 670

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning, ending. Your first name and middle initial: VICTOR M., Last name: GUERRA, Your social security number: 154 68 0344. Spouse's social security number: 140 02 6458. Home address: 1032 CUMMINGS ROAD, LILLINGTON, NC 27546.

Filing Status: Single, Married filing jointly (checked), Head of household (HOH), Qualifying surviving spouse (QSS). If you checked the MFS box, enter the name of your spouse.

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? (See instructions.) Yes No (checked)

Standard Deduction: Someone can claim: You as a dependent, Your spouse as a dependent, Spouse itemizes on a separate return or you were a dual-status alien.

Age/Blindness: You: Were born before January 2, 1959, Are blind, Spouse: Was born before January 2, 1959, Is blind.

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

Income section: 1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 2 327,047. 1b Household employee wages not reported on Form(s) W-2. 1c Tip income not reported on line 1a (see instructions). 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions). 1e Taxable dependent care benefits from Form 2441, line 26. 1f Employer-provided adoption benefits from Form 8839, line 29. 1g Wages from Form 8919, line 6. 1h Other earned income (see instructions). 1i Nontaxable combat pay election (see instructions) 1i.

Standard Deduction for - Attach Sch. B if required. 2a Tax-exempt interest 2a, b Taxable interest 2b. 3a Qualified dividends 3a 476., b Ordinary dividends 3b 476. 4a IRA distributions 4a, b Taxable amount 4b. 5a Pensions and annuities 5a, b Taxable amount 5b. 6a Social security benefits 6a, b Taxable amount 6b. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 7 -2,483. 8 Additional income from Schedule 1, line 10 8 -10,931. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 314,109. 10 Adjustments to income from Schedule 1, line 26 10. 11 Subtract line 10 from line 9. This is your adjusted gross income 11 314,109. 12 Standard deduction or itemized deductions (from Schedule A) 12 27,700. 13 Qualified business income deduction from Form 8995 or Form 8995-A 13. 14 Add lines 12 and 13 14 27,700. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 286,409.

Tax and Credits

Table with 2 columns: Line number and Amount. Rows 16-24 showing tax calculations and total tax of 49,221.

Payments

Table with 2 columns: Line number and Amount. Rows 25-33 showing federal income tax withheld and total payments of 47,159.

Refund

Table with 2 columns: Line number and Amount. Rows 34-36 showing overpaid amount and amount applied to 2024 estimated tax.

Amount You Owe

Table with 2 columns: Line number and Amount. Rows 37-38 showing amount owed of 2,062 and estimated tax penalty.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [] No. Designee's name: ROBIN D. BENNETT, CPA. Phone no. 919-775-6108. Personal identification number (PIN) 18107.

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: COMMUNICATIONS. Date: Spouse's signature: CUSTOMER SERVICE. Date: Phone no. 910-635-8965. Email address: GUERRAVM78@GMAIL.COM.

Paid Preparer Use Only

Preparer's name: ROBIN D. BENNETT, CPA. Preparer's signature: ROBIN D. BENNETT, CPA. Date: 10/04/24. PTIN: P01618107. Check if: [] Self-employed.

Firm's name: DMJPS PLLC. 509 WEST MAIN STREET. SANFORD, NC 27332. Phone no. 919-774-4535. Firm's EIN: 56-0570567.

Go to www.irs.gov/Form1040 for instructions and the latest information. SEE STMT FOR INT AND PEN NOT INCLUDED. TOTAL DUE \$2146. Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

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

VICTOR M. & MEYVI J. GUERRA

Your social security number

154-68-0344

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
6	Farm income or (loss). Attach Schedule F	6	-10,931.
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-10,931.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
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	

**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

VICTOR M. & MEYVI J. GUERRA

Your social security number

154-68-0344

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
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	726.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

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	726.

SCHEDULE A
(Form 1040)

DOES NOT APPLY - NOT USED
Itemized Deductions

OMB No. 1545-0074

2023
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

VICTOR M. & MEYVI J. GUERRA

154 68 0344

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040 or 1040-SR, line 11	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> SEE STATEMENT 9		5a	13,446.
b	State and local real estate taxes (see instructions)		5b	4,468.
c	State and local personal property taxes		5c	1,620.
d	Add lines 5a through 5c		5d	19,534.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		5e	10,000.
6	Other taxes. List type and amount:		6	
7	Add lines 5e and 6		7	10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited <input type="checkbox"/> SEE STATEMENT 10		8a	12,352.
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		8b	
c	Points not reported to you on Form 1098. See instructions for special rules		8c	
d	Reserved for future use		8d	
e	Add lines 8a through 8c		8e	12,352.
9	Investment interest. Attach Form 4952 if required. See instructions		9	
10	Add lines 8e and 9		10	12,352.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

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

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15
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Other Itemized Deductions

16	Other - from list in instructions. List type and amount:			16
-----------	--	--	--	-----------

Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17	22,352.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **08**

VICTOR M. & MEYVI J. GUERRA

Your social security number
154 68 0344

Part I

Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: _____

Amount

1

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

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

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

Amount

Part II

Ordinary Dividends

5 List name of payer: _____
MORGAN STANLEY CAPITAL MANAGEMENT LLC **438.**
MORGAN STANLEY CAPITAL MANAGEMENT, LLC **38.**

5

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

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

476.

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 327501 11-03-23

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

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

Interest and Dividend Summary

Name: VICTOR M. & MEYVI J. GUERRA

FEIN/SSN: 154-68-0344

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	MORGAN STANLEY CAPITAL MANAGEMENT LLC							438.	438.
B	MORGAN STANLEY CAPITAL MANAGEMENT, LLC							38.	38.
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals								476.	476.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

VICTOR M. & MEYVI J. GUERRA

154 68 0344

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	57,901.	59,215.		<1,314.>
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	35,918.	37,155.		<1,237.>
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 <2,551.>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	292.	224.		68.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 68.

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

Schedule D (Form 1040) 2023

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	<2,483.>
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p style="text-align: right;">}</p>	21	(2,483.)
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

VICTOR M. & MEYVI J. GUERRA

154-68-0344

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	3.269 SH - NET APP INC	10/26/22	12/01/23	292.	224.			68.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				292.	224.			68.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return VICTOR M. & MEYVI J. GUERRA	Your SSN 154-68-0344
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Before you begin:

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>286,409.</u>	
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>476.</u>	
3. Are you filing Schedule D?*			
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3.	<u>0.</u>
<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.			
4. Add lines 2 and 3	4.	<u>476.</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>285,933.</u>	
6. Enter:			
\$ 44,625 if single or married filing separately,	}		
\$ 89,250 if married filing jointly or qualifying surviving spouse,		6.	<u>89,250.</u>
\$ 59,750 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	<u>89,250.</u>	
8. Enter the smaller of line 5 or line 7	8.	<u>89,250.</u>	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>0.</u>	
10. Enter the smaller of line 1 or line 4	10.	<u>476.</u>	
11. Enter the amount from line 9	11.	<u>0.</u>	
12. Subtract line 11 from line 10	12.	<u>476.</u>	
13. Enter:			
\$ 492,300 if single,	}		
\$ 276,900 if married filing separately,		13.	<u>553,850.</u>
\$ 553,850 if married filing jointly or qualifying surviving spouse,			
\$ 523,050 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	<u>286,409.</u>	
15. Add lines 5 and 9	15.	<u>285,933.</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>476.</u>	
17. Enter the smaller of line 12 or line 16	17.	<u>476.</u>	
18. Multiply line 17 by 15% (0.15)	18.	<u>71.</u>	
19. Add lines 9 and 17	19.	<u>476.</u>	
20. Subtract line 19 from line 10	20.	<u>0.</u>	
21. Multiply line 20 by 20% (0.20)	21.	<u>0.</u>	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>55,424.</u>	
23. Add lines 18, 21, and 22	23.	<u>55,495.</u>	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>55,538.</u>	
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>55,495.</u>	

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

VICTOR M. & MEYVI J. GUERRA

154-68-0344

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A 7435 OLD US 421, LILLINGTON, NC 27546

B
C

1b	Type of Property (from list below)	2	Fair Rental Days			Personal Use Days			QJV
			A	B	C	A	B	C	
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A	365					<input type="checkbox"/>
B			B						<input type="checkbox"/>
C			C						<input type="checkbox"/>

Type of Property:

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

Income:	Properties		
	A	B	C
3 Rents received	3	7,800.	
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9	972.	
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12	780.	
13 Other interest	13		
14 Repairs	14		
15 Supplies	15		
16 Taxes	16	758.	
17 Utilities	17		
18 Depreciation expense or depletion	18	2,511.	
19 Other (list) <u>STMT 11</u>	19	953.	
20 Total expenses. Add lines 5 through 19	20	5,974.	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	1,826.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(1,826.)	
23a Total of all amounts reported on line 3 for all rental properties	23a	7,800.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c	780.	
d Total of all amounts reported on line 18 for all properties	23d	2,511.	
e Total of all amounts reported on line 20 for all properties	23e	5,974.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		1,826.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(1,826.)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		0.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

LHA 321491 11-07-23

Schedule E - Two-Year Comparison Worksheet

2023

Property Name:

RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
RENTS RECEIVED	6,500.	7,800.	1,300.
EXPENSES			
INSURANCE	780.	972.	192.
MORTGAGE INTEREST	877.	780.	-97.
TAXES	738.	758.	20.
UTILITIES	97.	0.	-97.
OTHER	53.	953.	900.
SUBTOTAL	2,545.	3,463.	918.
DEPRECIATION EXPENSE OR DEPLETION	2,511.	2,511.	0.
TOTAL EXPENSES	5,056.	5,974.	918.
INCOME OR (LOSS)	1,444.	1,826.	382.
DEDUCTIBLE RENTAL LOSS *	-1,444.	-1,826.	-382.
* INCLUDES PASSIVE ACTIVITY LOSS			

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **14**

VICTOR M GUERRA

Social security number (SSN)

154-68-0344

A Principal crop or activity
EGGS

B Enter code from Part IV
112300

C Accounting method:
 Cash Accrual

D Employer ID number (EIN)

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

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

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

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	44,182.
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023	6a	6b Taxable amount	6b
c If election to defer to 2024 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2022	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	44,182.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562 STMT 12	10	6,733.	23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	8,719.	25 Repairs and maintenance	25	5,510.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	11,239.	27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	10,702.
18 Freight and trucking	18		29 Taxes	29	1,937.
19 Gasoline, fuel, and oil	19	1,855.	30 Utilities	30	5,452.
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	1,324.	a OFFICE SUPPLIES	32a	247.
b Other	21b		b EQUIPMENT	32b	1,395.
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			33	55,113.
34 Net farm profit or (loss). Subtract line 33 from line 9 If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	34			34	-10,931.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a All investment is at risk. **b** Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

2023 DEPRECIATION AND AMORTIZATION REPORT

VICTOR M GUERRA

SCHEDULE F- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
3	STARTUP COSTS	06/15/16	195	60M		43	923.				923.	923.		0.	923.
	BUILDINGS														
2	CHICKEN COUP	01/01/16	150DB	10.00		HY17	15,000.				15,000.	10,412.		1,311.	11,723.
34	CHICKEN COUP EXPANSION	01/31/19	150DB	10.00		MC17	21,889.		21,889.	0.	0.			0.	0.
37	SHED '40 X '48	10/15/19	150DB	20.00		MC17	15,144.			15,144.	0.			0.	0.
49	SHED '40 X '48 EXPANSION	12/31/20	150DB	20.00		MC17	15,008.			15,008.	0.			0.	0.
61	SHED	11/01/21	150DB	20.00		MC17	6,219.			6,219.	0.			0.	0.
	* SCH F TOTAL BUILDINGS						73,260.		21,889.	36,371.	15,000.	10,412.		1,311.	11,723.
	FURNITURE & FIXTURES														
35	LAPTOP	01/21/19	150DB	5.00		MC17	804.		804.	0.	0.			0.	0.
	* SCH F TOTAL FURNITURE & FIXTURES						804.		804.		0.			0.	0.
	LAND														
33	ROAD	10/01/18	150DB	15.00		MC17	9,500.			9,500.	0.			0.	0.
36	10.68 ACRES RAVEN ROCK ROAD	10/23/19	L				36,331.				36,331.			0.	0.
55	LAND IMPROVEMENTS	12/01/21	150DB	15.00		MC17	20,600.			20,600.	0.			0.	0.
62	LAND IMPROVEMENTS	06/01/22	150DB	15.00		MC17	3,400.			3,400.	0.			0.	0.
64	LAND IMPROVEMENTS	10/31/23	150DB	15.00		MC19E	4,700.			3,760.	940.			3,772.	12.
	* SCH F TOTAL LAND						74,531.			37,260.	37,271.			3,772.	12.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

VICTOR M GUERRA

SCHEDULE F- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
1	REFRIGERATOR	09/15/16	150DB	7.00		HY17	1,400.		1,400.	0.	0.			0.	0.
10	POST HOLE DIGGER 3 PT	01/01/16	150DB	7.00		HY17	600.				600.	563.		37.	600.
11	BOX BLADE	01/01/16	150DB	7.00		HY17	550.				550.	516.		34.	550.
12	CONCRETE MIXER 3PT	01/01/16	150DB	7.00		HY17	900.				900.	845.		55.	900.
13	GRAPPLE BUCKET	01/01/16	150DB	7.00		HY17	1,200.				1,200.	1,127.		73.	1,200.
31	TRACTOR, BACKHOE, LOADER	05/06/17	150DB	7.00		HY17	53,060.		25,000.	0.	28,060.	22,904.		3,437.	26,341.
43	CHICKEN PLUCKING MACHINE	11/15/20	150DB	5.00		MC17	989.			989.	0.			0.	0.
	* SCH F TOTAL MACHINERY & EQUIPMENT						58,699.		26,400.	989.	31,310.	25,955.		3,636.	29,591.
	TRANSPORTATION EQUIPMENT														
6	2013 20' OPEN CARRY TRAILER-LICENSED	01/01/16	150DB	5.00		HY17	2,400.				2,400.	2,400.		0.	2,400.
8	1997 16' OPEN CARRY TRAILER-LICENSED	01/01/16	150DB	5.00		HY17	600.				600.	600.		0.	600.
9	2008 12' OPEN CARRY TRAILER-LICENSED	01/01/16	150DB	5.00		HY17	1,400.				1,400.	1,400.		0.	1,400.
25	2017 14' DUMP TRAILER	01/12/17	150DB	5.00		HY17	6,192.				6,192.	6,192.		0.	6,192.
32	2016 K&W TRAILER	10/26/18	150DB	5.00		MC17	2,000.		2,000.	0.	0.			0.	0.
	* SCH F TOTAL TRANSPORTATION EQUIPMENT						12,592.		2,000.		10,592.	10,592.		0.	10,592.
	* GRAND TOTAL SCH F DEPR. & AMORT.						220,809.		51,093.	74,620.	95,096.	47,882.		8,719.	52,841.

Schedule F - Two-Year Comparison Worksheet

2023

Proprietor Name:

VICTOR M GUERRA

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
<u>SALES OF LIVESTOCK, ETC., RAISED GROSS INCOME</u>	32,716. 32,716.	44,182. 44,182.	11,466. 11,466.
EXPENSES			
<u>CAR AND TRUCK EXPENSES</u>	3,234.	6,733.	3,499.
DEPRECIATION AND SECTION 179	22,153.	8,719.	-13,434.
FEED PURCHASED	10,299.	11,239.	940.
GASOLINE, FUEL, AND OIL	2,606.	1,855.	-751.
INTEREST - MORTGAGE PAID TO BANKS	0.	1,324.	1,324.
REPAIRS AND MAINTENANCE	4,569.	5,510.	941.
SUPPLIES PURCHASED	10,134.	10,702.	568.
TAXES	1,859.	1,937.	78.
UTILITIES	4,787.	5,452.	665.
OTHER EXPENSES	2,125.	1,642.	-483.
TOTAL EXPENSES	61,766.	55,113.	-6,653.
 NET PROFIT OR (LOSS)	 -29,050.	 -10,931.	 18,119.

DOES NOT APPLY

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

Form 6251

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form6251 for instructions and the latest information.

2023 Attachment Sequence No. 32

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

Your social security number

VICTOR M. & MEYVI J. GUERRA

154 68 0344

Part I Alternative Minimum Taxable Income

Table with 2 columns: Description and Amount. Rows include 1 (286,409), 2a (27,700), 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k, 2l, 2m (0), 2n, 2o, 2p, 2q, 2r, 2s, 2t, 3, 4 (314,109).

Part II Alternative Minimum Tax (AMT)

Table with 2 columns: Description and Amount. Rows include 5 (126,500), 6 (187,609), 7 (48,726), 8, 9 (48,726), 10 (55,495), 11 (0).

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

319481 12-09-23

Form 6251 (2023)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

Table with 3 columns: Line number, Description, and Amount. Rows 12-40. Includes instructions for each line and calculated values. For example, Line 12: 187,609; Line 13: 476; Line 14: blank; Line 15: 476; Line 16: 476; Line 17: 187,133; Line 18: 48,655; Line 19: 89,250; Line 20: 285,933; Line 21: 0; Line 22: 476; Line 23: 0; Line 24: 476; Line 25: 553,850; Line 26: 0; Line 27: 285,933; Line 28: 285,933; Line 29: 267,917; Line 30: 476; Line 31: 71; Line 32: 476; Line 33: 0; Line 34: blank; Line 35: blank; Line 36: blank; Line 37: blank; Line 38: 48,726; Line 39: 48,778; Line 40: 48,726.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGT								
17	RESIDENTIAL HOUSE	070118	SL	27.50	49,380.	8,007.	1,796.	1,796.	0.
19	RENOVATIONS	070118	SL	27.50	19,659.	3,188.	715.	715.	0.
	** SUBTOTAL **				69,039.	11,195.	2,511.	2,511.	0.
	VICTOR M GUERRA								
2	CHICKEN COUP	010116	150DB	10.00	15,000.	10,412.	1,311.	1,311.	0.
10	POST HOLE DIGGER 3 PT	010116	150DB	7.00	600.	563.	37.	37.	0.
11	BOX BLADE	010116	150DB	7.00	550.	516.	34.	34.	0.
12	CONCRETE MIXER 3PT	010116	150DB	7.00	900.	845.	55.	55.	0.
13	GRAPPLE BUCKET	010116	150DB	7.00	1,200.	1,127.	73.	73.	0.
31	TRACTOR, BACKHOE, LOADER	050617	150DB	7.00	53,060.	22,904.	3,437.	3,437.	0.
64	LAND IMPROVEMENTS	103123	150DB	15.00	4,700.	0.	3,772.	3,772.	0.
	** SUBTOTAL **				76,010.	36,367.	8,719.	8,719.	0.
	*** GRAND TOTAL ***				145,049.	47,562.	11,230.	11,230.	0.

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **47**

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

VICTOR M. & MEYVI J. GUERRA

154-68-0344

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	314,109.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	314,109.
4	Number of qualifying children under age 17 with the required social security number ...	4	3
5	Multiply line 4 by \$2,000	5	6,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	2
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	1,000.
8	Add lines 5 and 7	8	7,000.
9	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly - \$400,000 • All other filing statuses - \$200,000 	9	400,000.
10	Subtract line 9 from line 3. <ul style="list-style-type: none"> • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. 	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11?	12	7,000.
<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from Credit Limit Worksheet A	STMT 13	55,495.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	7,000.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/>		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
17 Enter the smaller of line 16a or line 16b	17	
18a Earned income (see instructions)	18a	
b Nontaxable combat pay (see instructions)	18b	
19 Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20 Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions		
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23 Add lines 21 and 22	23	
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25 Subtract line 24 from line 23. If zero or less, enter -0-	25	
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		0.
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Qualified Business Income Deduction Simplified Computation

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

VICTOR M. & MEYVI J. GUERRA

154-68-0344

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	RESIDENTIAL RENTAL - 7435 OLD US 421, LILLING	154-68-0344	1,826.
ii	VICTOR M GUERRA	154-68-0344	-10,931.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-9,105.
3	Qualified business net (loss) carryforward from the prior year STATEMENT 14	3	(221,870.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
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	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	
11	Taxable income before qualified business income deduction (see instructions)	11	286,409.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	476.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	285,933.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	57,187.
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	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(230,975.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

QBI Loss Tracking Worksheet Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)

Part I Suspended & Allowed Losses

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	-3,414.	1.000000%	0.	0.
5. 2021	-3,481.	1.000000%	0.	0.
6. 2022	0.	.000000%	-1,444.	0.
7. 2023	0.	.000000%	-1,826.	0.
8. Total	-6,895.		-3,270.	0.

Part II Non-QBI Suspended and Allowed Losses

Allocable to Non-QBI

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	H. Remaining suspended losses
1. Pre-2018	0.		0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.
6. 2022	0.	0.						0.	0.
7. 2023	0.	0.							0.
8. Total	0.	0.	0.	0.	0.	0.	0.	0.	0.
9. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	

Part III QBI Suspended and Allowed Losses

Allocable to QBI

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	L. Remaining suspended losses
1. Pre-2018									
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.
4. 2020	-3,414.	0.				0.	-1,444.	-1,826.	-144.
5. 2021	-3,481.	0.					0.	0.	-3,481.
6. 2022	0.	-1,444.						0.	0.
7. 2023	0.	-1,826.							0.
8. Total	-6,895.	-3,270.	0.	0.	0.	0.	-1,444.	-1,826.	-3,625.
9. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	
10. Total prior year suspended losses allowed that must be included in QBI			0.	0.	0.	0.	-1,444.	-1,826.	

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 Go to www.irs.gov/Form8867 for instructions and the latest information.**

2023

Attachment
 Sequence No. **70**

Taxpayer name(s) shown on return VICTOR M. & MEYVI J. GUERRA	Taxpayer identification number 154-68-0344
Preparer's name ROBIN D. BENNETT, CPA	Preparer tax identification number P01618107

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-IV for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If " Yes," answer questions 4a and 4b. If " No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)			
	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)			
	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)		
	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)		
	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification					
<p>You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:</p> <ul style="list-style-type: none"> A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s); B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed; C. Submit Form 8867 in the manner required; and D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>. <ul style="list-style-type: none"> 1. A copy of this Form 8867. 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed. 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s). 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained. 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s). <p>If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).</p>					
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<table border="1" style="float: right; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">Yes</th> <th style="width: 50%; text-align: center;">No</th> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

Additional Medicare Tax

Department of the Treasury
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

2023

Attachment
Sequence No. 71

Name(s) shown on return VICTOR M. & MEYVI J. GUERRA	Your social security number 154-68-0344
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Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	330,642.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	330,642.		
5 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		80,642.	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		726.	

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		726.	
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,601.		
20 Enter the amount from line 1	20	330,642.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,794.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		807.	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		807.	

Net Investment Income Tax - Individuals, Estates, and Trusts

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Attachment
Sequence No. 72

Name(s) shown on your tax return VICTOR M. & MEYVI J. GUERRA	Your social security number or EIN 154-68-0344
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Part I Investment Income

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1 Taxable interest (see instructions)				1	
2 Ordinary dividends (see instructions)			476.	2	
3 Annuities (see instructions)				3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a				
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b				
c Combine lines 4a and 4b				4c	
5a Net gain or loss from disposition of property (see instructions)	5a	- 2,483.			
b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b				
c Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c				
d Combine lines 5a through 5c				5d	- 2,483.
6 Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	
7 Other modifications to investment income (see instructions)				7	
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	- 2,007.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12 Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a - 21. If zero or less, enter -0-				12	
Individuals:					
13 Modified adjusted gross income (see instructions)	13	314,109.			
14 Threshold based on filing status (see instructions)	14	250,000.			
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	64,109.			
16 Enter the smaller of line 12 or line 15				16	
17 Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)				17	
Estates and Trusts:					
18a Net investment income (line 12 above)	18a				
b Deductions for distributions of net investment income and charitable deductions (see instructions)	18b				
c Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c				
19a Adjusted gross income (see instructions)	19a				
b Highest tax bracket for estates and trusts for the year (see instructions)	19b				
c Subtract line 19b from line 19a. If zero or less, enter -0-	19c				
20 Enter the smaller of line 18c or line 19c				20	
21 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)				21	

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

Form **8960** (2023)

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return VICTOR M. & MEYVI J. GUERRA	Identifying number 154-68-0344
---	--

Part I 2023 Passive Activity Loss

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

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)			
1a Activities with net income (enter the amount from Part IV, column (a))	1a	1,826.	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(5,451.)	
d Combine lines 1a, 1b, and 1c	1d		-3,625.

All Other Passive Activities			
2a Activities with net income (enter the amount from Part V, column (a))	2a		
b Activities with net loss (enter the amount from Part V, column (b))	2b	()	
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()	
d Combine lines 2a, 2b, and 2c	2d		
3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used		3	-3,625.

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

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

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

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

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	3,625.	
5 Enter \$150,000. If married filing separately, see instructions	5	150,000.	STATEMENT 19
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	314,109.	
7 Subtract line 6 from line 5	7		
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8		
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9		0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	1,826.	
11 Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	SEE STATEMENT 18	1,826.

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c	1,826.		-5,451.		

For Paperwork Reduction Act Notice, see instructions.

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

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

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

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

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED	STATEMENT FOR PART VII		
Total		3,625.	1.000000000	3,625.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	SEE ATTACHED	STATEMENT FOR PART VIII		
Total		5,451.	3,625.	1,826.

ALTERNATIVE MINIMUM TAX

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

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

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

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

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED	STATEMENT FOR PART VII		
Total		3,625.	1.000000000	3,625.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	SEE ATTACHED	STATEMENT FOR PART VIII		
Total		5,451.	3,625.	1,826.

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return. **SCHEDULE F- 1**

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

VICTOR M. & MEYVI J. GUERRA

VICTOR M GUERRA

154-68-0344

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	3,760.
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2023	17	4,947.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		940.	15 YRS.	MQ	150DB	12.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	8,719.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: 2004 FORD EXCU010116 55.01 % 0.

27 Property used 50% or less in a qualified business use: 2022 GMC CANYO112122 20.54 % S/L - 0.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (availability questions).

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Question (37-41) and Yes/No response columns.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Rows include 42-44.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Victor M. & Meyvi J. Guerra
1032 Cummings Road
Lillington, NC 27546

Taxpayer Identification Number: 154-68-0344

For the Year Ending December 31, 2023

Victor M. & Meyvi J. Guerra are making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1040 DEPENDENTS STATEMENT 1

T S J -	DEPENDENT'S NAME	SOCIAL SECURITY NUMBER	RELATIONSHIP	CHECK IF: CHILD TAX CR	IF: OTH DEP CR
	DIEGO M ROSALES	151-23-9379	SON		X
	AARON J GUERRA	762-43-7836	SON	X	
	DAVINO M ROSALES	684-22-3351	SON	X	
	JACOB E GUERRA	211-35-5097	SON	X	
	VICTOR M GUERRA III	606-53-7563	SON		X

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

T S -	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
	TRUIST FINANCIAL CORPORATION AGENT FOR TRUIST BANK	38,589.	3,909.	1,310.		2,542.	595.
	T NET APP	288,458.	42,443.	12,136.		9,932.	5,007.
	TOTALS	327,047.	46,352.	13,446.		12,474.	5,602.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
MORGAN STANLEY CAPITAL MANAGEMENT LLC	438.	438.
MORGAN STANLEY CAPITAL MANAGEMENT, LLC	38.	38.
TOTAL INCLUDED IN FORM 1040, LINE 3A		476.

FORM 1040 TAX STATEMENT 4

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	55,495.
TOTAL TO FORM 1040, LINE 16	55,495.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 5

DESCRIPTION	AMOUNT
S TRUIST FINANCIAL CORPORATION AGENT FOR TRUIST BANK	3,909.
T NET APP	42,443.
TOTAL TO FORM 1040, LINE 25A	46,352.

FORM 1040	TOTAL DUE WITH INTEREST AND PENALTIES	STATEMENT 6
AMOUNT DUE		2,062.
INTEREST NOT INCLUDED		84.
TOTAL DUE		2,146.

FORM 1040	LATE PAYMENT INTEREST				STATEMENT 7	
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	04/15/24	2,062.	2,062.	.0800	183	84.
DATE FILED	10/15/24		2,146.			
TOTAL LATE PAYMENT INTEREST						84.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 8
DESCRIPTION		AMOUNT
FORM 8959, LINE 24		807.
TOTAL TO FORM 1040, LINE 25C		807.

SCHEDULE A STATE AND LOCAL INCOME TAXES		STATEMENT 9
DESCRIPTION	AMOUNT	
TRUIST FINANCIAL CORPORATION AGENT FOR TRUIST BANK NET APP	1,310.	12,136.
TOTAL TO SCHEDULE A, LINE 5A	13,446.	

SCHEDULE A MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098		STATEMENT 10
DESCRIPTION	AMOUNT	
NAVY FEDERAL CREDIT UNION, P.O. BOX 3302, MERRIFIELD, VA 22119-3302	12,352.	
TOTAL TO SCHEDULE A, LINE 8A	12,352.	

SCHEDULE E OTHER EXPENSES		STATEMENT 11
DESCRIPTION	AMOUNT	
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546		
DRAINAGE INSTALLATION	900.	
AMORTIZATION	53.	
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	953.	

SCHEDULE F/4835 CAR AND TRUCK EXPENSES		STATEMENT 12
DESCRIPTION	AMOUNT	
2004 FORD EXCURSION - 6480 MILES AT 65.5 CENTS	4,244.	
2022 GMC CANYON AT4 - 3800 MILES AT 65.5 CENTS	2,489.	
TOTAL TO SCHEDULE F, PART II, LINE 10	6,733.	

SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 13

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 55,495.

2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:

- SCHEDULE 3, LINE 1
- SCHEDULE 3, LINE 2
- SCHEDULE 3, LINE 3
- SCHEDULE 3, LINE 4
- SCHEDULE 3, LINE 5B
- SCHEDULE 3, LINE 6D
- SCHEDULE 3, LINE 6F
- SCHEDULE 3, LINE 6L
- SCHEDULE 3, LINE 6M
- ENTER THE TOTAL

3. SUBTRACT LINE 2 FROM LINE 1 55,495.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

- 1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
 - A. MORTGAGE INTEREST CREDIT, FORM 8396
 - B. ADOPTION CREDIT, FORM 8839
 - C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
 - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859
- 2. YOU ARE NOT FILING FORM 2555
- 3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B. 0.

5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13. 55,495.

FORM 8995

QUALIFIED BUSINESS NET LOSS CARRYOVER FROM PRIOR YEARS

STATEMENT 14

TRADE OR BUSINESS NAME

AMOUNT

RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, 1,826.
 TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS 220,044.

TOTAL TO FORM 8995, LINE 3 221,870.

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 15

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	1,826.	0.	-5,451.		-3,625.
TOTALS	1,826.	0.	-5,451.		-3,625.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	SCH E	3,625.	1.000000000	3,625.
TOTALS		3,625.	1.000000000	3,625.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 17

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	SCH E	5,451.	3,625.	1,826.
TOTALS		5,451.	3,625.	1,826.

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 18

R R E A -	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	1,826.	-5,451.	-3,625.	3,625.	
TOTALS		1,826.	-5,451.	-3,625.	3,625.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						1,826.
TOTAL TO FORM 8582, LINE 11						1,826.

FORM 8582

MODIFIED AGI

STATEMENT 19

INCOME

WAGES, SALARIES, TIPS ETC.		327,047.
DIVIDEND INCOME		476.
TAXABLE REFUNDS		
ALIMONY RECEIVED		
TAXABLE IRA DISTRIBUTIONS		
TAXABLE PENSIONS AND ANNUITIES		
UNEMPLOYMENT COMPENSATION		
OTHER INCOME		

INTEREST INCOME
 ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS
 ADD: PASSIVE LOSSES
 SUBTRACT: PASSIVE INCOME

SALE OF ASSETS
 ADD: PASSIVE/RREA PROFESSIONAL LOSSES
 SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS	0.	-2,483.
ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES	1,826.	
SUBTRACT: PASSIVE INCOME	-1,826.	

FARM OR FARM RENTAL INCOME OR LOSS	-10,931.	0.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		

TOTAL INCOME		314,109.
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ADJUSTMENTS

MOVING EXPENSES
 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION
 PENALTY ON EARLY WITHDRAWAL OF SAVINGS
 ALIMONY PAID
 KEOGH/SEP DEDUCTION
 OTHER ADJUSTMENTS
 CHARITABLE CONTRIBUTIONS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 6		314,109.
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FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 20

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	1,826.	0.	-5,451.		-3,625.
TOTALS	1,826.	0.	-5,451.		-3,625.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 21

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	SCH E	3,625.	1.000000000	3,625.
TOTALS		3,625.	1.000000000	3,625.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 22

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	SCH E	5,451.	3,625.	1,826.
TOTALS		5,451.	3,625.	1,826.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 23

R R E A -	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	RESIDENTIAL RENTAL - 7435 OLD US 421, LILLINGTON, NC 27546	1,826.	-5,451.	-3,625.	3,625.	
TOTALS		1,826.	-5,451.	-3,625.	3,625.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						1,826.
TOTAL TO FORM 8582AMT, LINE 11						1,826.

D-400 (39) 8-16-23 **Individual Income Tax Return 2023**

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

DOR
Use
Only

For calendar year 2023, or fiscal year beginning 23 and ending		Are you a veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
VICTOR M GUERRA & MEYVI J GUERRA		Is your spouse a veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
1032 CUMMINGS ROAD Your SSN: 154680344		Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
LILLINGTON NC 27546 HARNE Spouse's SSN: 140026458		
Filing Status <input type="checkbox"/> 1. Single <input checked="" type="checkbox"/> 2. Married Filing Jointly <input type="checkbox"/> 3. Married Filing Separately <input type="checkbox"/> 4. Head of Household <input type="checkbox"/> 5. Qualifying Widow(er)		Year spouse died: Yes <input type="checkbox"/> No <input type="checkbox"/>
Were you a resident of N.C. for the entire year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Return for deceased taxpayer. Date of death:
Was your spouse a resident for the entire year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Return for deceased spouse. Date of death:
N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)		
<input type="checkbox"/> Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident.		
<input type="checkbox"/> Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.		

FS	2	PP	Y	DT	N	OC	N	TPRES	Y	SPRES	Y	VT	N	SVT	N
GUER	1032	27546	DS	N	EA	N	TD			SD				FDEXT	Y
VICTOR		M	GUERRA					154680344				HARNE			
MEYVI		J	GUERRA					140026458		NC	27546				
	1032	CUMMINGS ROAD						LILLINGTON							
06		314109		16				0		26C				0	
07		3196		18	Y			0		26E				0	
09		14271		20A			12136			EU					
10A		3		20B			1310			27				0	
10B		0		21A			0			29				0	
11	S	Y	I	N			21B	0		30				0	
11		25500		21C			0			31				0	
13		00000		21D			0			32				0	
14		277534		26A			0			34			263		
15		13183		26B			0								
TN	9106358965		PN	9197744535					PP	P01618107					



7020139025

Sign Return Below	<input checked="" type="checkbox"/> Refund Due 263	Payment Due	
I declare and certify 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.		<input checked="" type="checkbox"/> Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.	
_____ Your Signature	_____ Date	_____ Spouse's Signature (If filing joint return, both must sign.)	_____ Date
		9106358965 Contact Phone No. (Include area code)	
PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.			
ROBIN D. BENNETT,	10-04-2024	9197744535	P01618107
Paid Preparer's Signature	Date	Preparer's Contact Phone Number (Include area code)	Preparer's FEIN, SSN, or PTIN
If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001			
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640			

Last Name (First 10 Characters) GUERRA

Your Social Security Number

154680344

D-400 Line-by-Line Information

6.	Federal Adjusted Gross Income	6.	314109
7.	Additions to Federal Adjusted Gross Income	7.	3196
8.	Add Lines 6 and 7	8.	317305
9.	Deductions From Federal Adjusted Gross Income	9.	14271
10.	Child Deduction		
	a. Enter the number of qualifying children for whom you were allowed a federal child tax credit	10a.	3
	b. Enter the amount of the child deduction	10b.	0
11.	N.C. Standard Deduction	11.	Y
11.	N.C. Itemized Deduction	11.	N
11.	Deduction amount	11.	25500
12.	a. Add Lines 9, 10b, and 11	12a.	39771
	b. Subtract Line 12a from Line 8	12b.	277534
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.0000
14.	N.C. Taxable Income	14.	277534
15.	N.C. Income Tax	15.	13183
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	13183
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	13183

North Carolina Income Tax Withheld

20a.	Your tax withheld	20a.	12136
20b.	Spouse's tax withheld	20b.	1310

Other Tax Payments

21a.	2023 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Additional Payments	22.	0
23.	Add Lines 20a through 22	23.	13446
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	13446
26a.	Tax Due	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	Pay this Amount	27.	0
28.	Overpayment	28.	263

Amount of Refund to Apply to:

29.	Amount of Line 28 to be applied to 2024 Estimated Income Tax	29.	0
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	0
34.	Amount to be Refunded	34.	263

D-400 Sch S (39)

8-16-23

2023 N.C. Adjustments for Individuals

North Carolina Department of Revenue

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)	GUERRA	Your Social Security Number	154680344
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01	0	13	0	23D	4559	30	0
02	0	14	0	23E	2803	31	0
03	3196	15	0	24A	0	32	0
04	0	17	0	24B	0	33	0
05	0	18	0	24C	0	34	0
06	0	19	0	24D	0	35	0
07	0	20	0	24E	0	36	0
08	0	21	0	25	0	37	0
09	0	22	0	26	0	38	0
10	0	23A	1615	27	0	39	0
11	0	23B	2574	28	0	40	0
12	0	23C	2720	29	0		

Part A. Additions to Federal Adjusted Gross Income		
1.	Interest Income From Obligations of States Other Than N.C.	0
2.	Deferred Gains Reinvested Into an Opportunity Fund	0
3.	Bonus Depreciation	3196
4.	IRC Section 179 Expense	0
5.	S-Corporation Shareholder Built-in Gains Tax	0
6.	Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	0
7.	Federal Net Operating Loss Deduction	0
8.	State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	0
9.	Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	0
10.	Discharge of Qualified Principal Residence Indebtedness	0
11.	Qualified Education Loan Payments Paid by Employer	0
12.	Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	0
13.	Discharge of Certain Student Loan Debt	0
14.	Taxed Pass-Through Entity Loss	0
15.	Reserved for Future Use XX	0
16.	Total Additions - Add Lines 1 through 15	3196



