

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_, See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ **Your social security number**  
**OSCAR ANDUJO** **465-47-7449**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ **Spouse's social security number**  
**BARBARA ANDUJO** **701-36-9030**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
**6956 MEADOWBRIAR LN**

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code \_\_\_\_\_  
**DALLAS, TX 75230**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

You  Spouse

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

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions). . . . .  Yes  No

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

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. . . . . <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents
	VALERIA ANDUJO	055-41-3297	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	VICTORIA ANDUJO	716-77-0950	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income					
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  If you did not get a Form W-2, see instructions.	1 a Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	1a			
	b Household employee wages not reported on Form(s) W-2 . . . . .	1b			
	c Tip income not reported on line 1a (see instructions) . . . . .	1c			
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	1d			
	e Taxable dependent care benefits from Form 2441, line 26 . . . . .	1e			
	f Employer-provided adoption benefits from Form 8839, line 29 . . . . .	1f			
	g Wages from Form 8919, line 6 . . . . .	1g			
	h Other earned income (see instructions) . . . . .	1h			
	i Nontaxable combat pay election (see instructions) . . . . .	1i			
	z Add lines 1a through 1h . . . . .	1z			
<b>Attach Sch. B if required.</b>	2 a Tax-exempt interest . . . . .	2a		b Taxable interest . . . . .	2b 1,913.
	3 a Qualified dividends . . . . .	3a	5,138.	b Ordinary dividends . . . . .	3b 5,138.
	4 a IRA distributions . . . . .	4a		b Taxable amount . . . . .	4b
	5 a Pensions and annuities . . . . .	5a		b Taxable amount . . . . .	5b
	6 a Social security benefits . . . . .	6a		b Taxable amount . . . . .	6b
	c If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	7			294,738.	
8 Additional income from Schedule 1, line 10 . . . . .	8			118,778.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	9			420,567.	
10 Adjustments to income from Schedule 1, line 26 . . . . .	10			8,392.	
11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	11			412,175.	
12 <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	12			27,700.	
13 Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	13			17,601.	
14 Add lines 12 and 13 . . . . .	14			45,301.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	15			366,874.	

**Standard Deduction for —**

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under *Standard Deduction*, see instructions.

Tax and Credits

Table with 2 columns: Description (lines 16-24) and Amount. Line 16: Tax (see instructions). Check if any from Form(s): 1 [ ] 8814. Line 17: Amount from Schedule 2, line 3. Line 18: Add lines 16 and 17. Line 19: Child tax credit or credit for other dependents from Schedule 8812. Line 20: Amount from Schedule 3, line 8. Line 21: Add lines 19 and 20. Line 22: Subtract line 21 from line 18. Line 23: Other taxes, including self-employment tax, from Schedule 2, line 21. Line 24: Add lines 22 and 23. This is your total tax.

Payments

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

If you have a qualifying child, attach Sch. EIC.

Refund

Table with 2 columns: Description (lines 34-36) and Amount. Line 34: If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid. Line 35a: Amount of line 34 you want refunded to you. Line 35b: Routing number. Line 35c: Type: Checking, Savings. Line 35d: Account number. Line 36: Amount of line 34 you want applied to your 2024 estimated tax.

Direct deposit? See instructions.

Amount You Owe

Table with 2 columns: Description (lines 37-38) and Amount. Line 37: Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions. Line 38: Estimated tax penalty (see instructions).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete below. [ ] No

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

Table with 4 columns: Signature, Date, Occupation, and PIN/ID. Row 1: Your signature, Date, EXECUTIVE, PIN. Row 2: Spouse's signature, Date, INVESTOR, PIN.

Paid Preparer Use Only

Table with 4 columns: Preparer's name, Preparer's signature, Date, PTIN, Check if: Self-employed, Firm's name, Firm's address, Phone no., Firm's EIN.

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

Form 1040 (2023)

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

**Attach to Form 1040, 1040-SR, or 1040-NR.**  
**Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

OSCAR and BARBARA ANDUJO

Your social security number

465-47-7449

**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	118,778.
4	Other gains or (losses). Attach Form 4797 .....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	5	
6	Farm income or (loss). Attach Schedule F .....	6	
7	Unemployment compensation .....	7	
8	Other income:		
a	Net operating loss .....	8a	( )
b	Gambling .....	8b	
c	Cancellation of debt .....	8c	
d	Foreign earned income exclusion from Form 2555 .....	8d	( )
e	Income from Form 8853 .....	8e	
f	Income from Form 8889 .....	8f	
g	Alaska Permanent Fund dividends .....	8g	
h	Jury duty pay .....	8h	
i	Prizes and awards .....	8i	
j	Activity not engaged in for profit income .....	8j	
k	Stock options .....	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property .....	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions) .....	8n	
o	Section 951A(a) inclusion (see instructions) .....	8o	
p	Section 461(l) excess business loss adjustment .....	8p	
q	Taxable distributions from an ABLE account (see instructions) .....	8q	
r	Scholarship and fellowship grants not reported on Form W-2 .....	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	8s	( )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	8t	
u	Wages earned while incarcerated .....	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z .....	9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	10	118,778.

<b>Part II Adjustments to Income</b>			
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	8,392.
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 <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	8,392.

**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](http://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

OSCAR and BARBARA ANDUJO

Your social security number

465-47-7449

**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	16,783.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H.	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.	10	
11	Additional Medicare Tax. Attach Form 8959.	11	
12	Net investment income tax. Attach Form 8960.	12	6,163.
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)

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

**Schedule 2 (Form 1040) 2023**

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions.....	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889.....	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853.....	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853..	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A.....	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax.....	<b>17j</b>	
<b>k</b>	Golden parachute payments.....	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts.....	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation....	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24.....	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z.....	<b>18</b>	
<b>19</b>	Reserved for future use.....	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A.....	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.....	<b>21</b>	22,946.

File only if you are making a payment with Form 1040. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number, daytime phone number, and "2023 Form 1040" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

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Make your check payable to the "United States Treasury" and mail Form 1040-V payments to:

Internal Revenue Service  
P.O. Box 1214  
Charlotte, NC 28201-1214

Form **1040-V** (2023)

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**Separate here and mail with your payment and return.**  
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Department of the Treasury  
Internal Revenue Service

**2023**

**Form 1040-V Payment Voucher**

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment . . . . . ▶	<b>89,534.</b>
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FDIA8601L 07/26/23 1032



OSCAR & BARBARA ANDUJO  
6956 MEADOWBRIAR LN  
DALLAS TX 75230

INTERNAL REVENUE SERVICE  
P.O. BOX 1214  
CHARLOTTE NC 28201-1214

465477449 S0 ANDU 30 0 202312 610

SCHEDULE B (Form 1040)

Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023

Attachment Sequence No. 08

Name(s) shown on return

OSCAR and BARBARA ANDUJO

Your social security number

465-47-7449

Part I

Interest

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

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

Table with 4 rows for interest reporting. Line 1: EPC PROMECAP MF PARTNERS V LLC, Amount 1,913. Line 2: Total amount 1,913. Line 3: Excludable interest 0. Line 4: Final amount 1,913.

Part II

Ordinary Dividends

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

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

Table with 2 rows for ordinary dividends. Line 5: MERRILL 13281, Amount 5,138. Line 6: Total amount 5,138.

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 instructions.

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.

Table with 2 columns (Yes/No) and 3 rows of questions regarding foreign accounts and trusts. Row 1: Financial interest in foreign country? No. Row 2: Foreign country name? No. Row 3: Foreign trust distribution? Yes.



**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **09**

Name of proprietor <b>OSCAR ANDUJO</b>		Social security number (SSN) <b>465-47-7449</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>REALTOR</b>	<b>B</b> Enter code from instructions	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2023, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

<b>Part I Income</b>		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	188,705.
2 Returns and allowances	<b>2</b>	
3 Subtract line 2 from line 1	<b>3</b>	188,705.
4 Cost of goods sold (from line 42)	<b>4</b>	37,741.
5 <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	150,964.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
7 <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	150,964.

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.					
8 Advertising	<b>8</b>		18 Office expense (see instructions)	<b>18</b>	
9 Car and truck expenses (see instructions)	<b>9</b>	9,881.	19 Pension and profit-sharing plans	<b>19</b>	
10 Commissions and fees	<b>10</b>		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	<b>11</b>		a Vehicles, machinery, and equipment	<b>20a</b>	
12 Depletion	<b>12</b>		b Other business property	<b>20b</b>	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		21 Repairs and maintenance	<b>21</b>	
14 Employee benefit programs (other than on line 19)	<b>14</b>		22 Supplies (not included in Part III)	<b>22</b>	
15 Insurance (other than health)	<b>15</b>		23 Taxes and licenses	<b>23</b>	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	<b>16a</b>		a Travel	<b>24a</b>	
b Other	<b>16b</b>		b Deductible meals (see instructions)	<b>24b</b>	9,971.
17 Legal and professional services	<b>17</b>	5,828.	25 Utilities	<b>25</b>	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>		26 Wages (less employment credits)	<b>26</b>	
29 Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		27a Other expenses (from line 48)	<b>27a</b>	6,506.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	<b>30</b>		b Energy efficient commercial buildings deduction (attach Form 7205)	<b>27b</b>	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	118,778.	28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>	32,186.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			29 Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	118,778.
			30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.		
			31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	118,778.
			32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	<b>32a</b>	<input type="checkbox"/> All investment is at risk.
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

<b>33</b> Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
<b>34</b> Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation.....	<b>35</b>	
<b>36</b> Purchases less cost of items withdrawn for personal use.....	<b>36</b>	
<b>37</b> Cost of labor. Do not include any amounts paid to yourself.....	<b>37</b>	
<b>38</b> Materials and supplies.....	<b>38</b>	
<b>39</b> Other costs.....	<b>39</b>	37,741.
<b>40</b> Add lines 35 through 39.....	<b>40</b>	37,741.
<b>41</b> Inventory at end of year.....	<b>41</b>	
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4.....	<b>42</b>	37,741.

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

**43** When did you place your vehicle in service for business purposes? (month/day/year) 7/01/15

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

a Business 15,085 b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

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

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

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

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

Bank Charges	74.
Telephone	6,432.
-----	
-----	
-----	
-----	
-----	
<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a.....	<b>48</b> 6,506.

**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](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **12**

Name(s) shown on return

OSCAR and BARBARA ANDUJO

Your social security number

465-47-7449

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)
<b>1a</b> 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.....	468,879.	476,821.		-7,942.
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.....	1,400,000.	1,089,776.		310,224.
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....				<b>6</b> ( 66,293.)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				<b>7</b> 235,989.

**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)
<b>8a</b> 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.....	395,923.	337,174.		58,749.
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.....				
<b>11</b> 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.....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				<b>12</b>
<b>13</b> Capital gain distributions. See the instrs.....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				<b>15</b> 58,749.

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result. ....</p>	<p><b>16</b></p>	<p>294,738.</p>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p>		
<p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p>		
<p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet. ....</p>	<p><b>18</b></p>	<p>0.</p>
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet. ....</p>	<p><b>19</b></p>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?</p>		
<p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p>		
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<p><b>21</b></p>	<p>( )</p>
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p>		
<p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p>		
<p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

OSCAR and BARBARA ANDUJO

465-47-7449

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

Part II Income or Loss From Partnerships and S Corporations

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

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

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row 28: See Statement 1.

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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Rows A and B.

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

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

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

Part V Summary

Summary table for Part V with rows 40-43. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **17**

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

OSCAR ANDUJO

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

465-47-7449

**Part I Self-Employment Tax**

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

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

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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	<b>1b</b>	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>	118,778.
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	118,778.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	109,691.
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue	<b>4c</b>	109,691.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b	<b>6</b>	109,691.
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	<b>7</b>	160,200.
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	160,200.
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	13,602.
<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	3,181.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3</b>	<b>12</b>	16,783.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	8,392.

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

**Schedule SE (Form 1040) 2023**

**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2023**

Attachment Sequence No. **19**

Department of the Treasury  
Internal Revenue Service

Name **OSCAR and BARBARA ANDUJO** ID no. as shown on page 1 of your tax return **465-47-7449**

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

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

h Resident of (name of country)

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

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

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i</b> Enter the name of the foreign country or U.S. possession. . . . .	MEXICO			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): ----- -----				<b>1 a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions . . . . . <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .	27,700.			
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .	27,700.			
<b>d</b> Gross foreign source income (see instructions) . . . . .				
<b>e</b> Gross income from all sources (see instructions) . . . . .	526,988.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b> Multiply line 3c by line 3f . . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b> Other interest expense . . . . .				
<b>5</b> Losses from foreign sources . . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b>

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		Taxes withheld at source on:				Taxes withheld at source on:				
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . **8**

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I. ....	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions). See Stmt. 2. <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	77.	
11	Add lines 9 and 10. ....	11	77.	
12	Reduction in foreign taxes (see instructions). ....	12	( )	
13	Taxes reclassified under high tax kickout (see instructions). ....	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit. ....	14		77.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions. ....	15		
16	Adjustments to line 15 (see instructions). ....	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. .... <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		
20	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. .... <b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit). ....	21		
22	Increase in limitation (section 960(c)) (see instructions). ....	22		
23	Add lines 21 and 22. ....	23		
24	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions. ....	24		

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

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



**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2023**

Attachment Sequence No. **19**

Department of the Treasury  
Internal Revenue Service

Name **OSCAR and BARBARA ANDUJO** ID no. as shown on page 1 of your tax return **465-47-7449**

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

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

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

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

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i</b> Enter the name of the foreign country or U.S. possession. . . . .	MEXICO			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): ----- -----				<b>1 a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions. <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .				
<b>e</b> Gross income from all sources (see instructions) . . . . .	526,988.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b> Multiply line 3c by line 3f . . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b> Other interest expense . . . . .				
<b>5</b> Losses from foreign sources . . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b>

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		Taxes withheld at source on:				Taxes withheld at source on:				
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . **8**

Part III Figuring the Credit

Table with 4 columns: Line number, Description, Input field, and Total column. Rows 9-24 include instructions for calculating foreign tax credit, such as 'Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.' and 'Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.'

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

Table with 4 columns: Line number, Description, Input field, and Total column. Rows 25-35 include instructions for summarizing credits, such as 'Credit for taxes on section 951A category income' and 'Subtract line 34 from line 33. This is your foreign tax credit.'

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 2023, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

OMB No. 1545-0121

**See separate instructions.  
Attach to Form 1116.**

**Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.**

Name

Identifying number as shown  
on page 1 of your tax return

OSCAR and BARBARA ANDUJO

465-47-7449

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.  
Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a**  Reserved for future use      **c**  Passive category income      **e**  Section 901(j) income      **g**  Lump-sum distributions  
**b**  Foreign branch category income      **d**  General category income      **f**  Certain income re-sourced by treaty  
**h** If box e is checked, enter the country code for the sanctioned country. See instructions. \_\_\_\_\_  
**i** If box f is checked, enter the country code for the treaty country. See instructions. \_\_\_\_\_

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))				77.			77.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)				77.			77.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-			77.			77.

Foreign Tax Carryover Reconciliation ( <i>continued</i> )		(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b>	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	77.						77.
<b>2</b>	Adjustments to line 1 (enter description—see instructions):							
<b>a</b>	Carryback adjustment (see instr.)							
<b>b</b>	Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>								
<b>d</b>								
<b>e</b>								
<b>f</b>								
<b>g</b>								
<b>3</b>	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	77.						77.
<b>4</b>	Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b>	Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b>	Foreign tax carryover generated in current tax year							
<b>7</b>	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b>	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	77.						77.

BAA

▼ DETACH HERE ▼

1032

Form **4868**

Department of the Treasury  
Internal Revenue Service

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

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

FDIA4601L 06/15/23

# 2023

Part I Identification		Part II Individual Income Tax	
1	OSCAR ANDUJO BARBARA ANDUJO Hector Escamilla Jr CPA P O Box 701569 Dallas, TX 75370	4	Estimate of total tax liability for 2023 .. \$ <u>88,696.</u>
2	465-47-7449	5	Total 2023 payments ..... <u>0.</u>
3	701-36-9030	6	<b>Balance due.</b> Subtract line 5 from line 4. See instructions..... <u>88,696.</u>
		7	Amount you're paying (see instructions)..... <u>0.</u>
		8	Check here if you're "out of the country" and a U.S. citizen or resident. See instructions..... <input type="checkbox"/>
		9	Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding..... <input type="checkbox"/>

465477449 S0 ANDU 30 0 202312 670

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service

**See separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.**

**2023**

Attachment  
Sequence No. **858**

Name(s) shown on return

Identifying number

OSCAR and BARBARA ANDUJO

465-47-7449

**Part I 2023 Passive Activity Loss**

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

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <i>Special Allowance for Rental Real Estate Activities</i> in the instructions.)			
1a	Activities with net income (enter the amount from Part IV, column (a))	1a	
1b	Activities with net loss (enter the amount from Part IV, column (b))	1b	
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	
1d	Combine lines 1a, 1b, and 1c	1d	
<b>All Other Passive Activities</b>			
2a	Activities with net income (enter the amount from Part V, column (a))	2a	
2b	Activities with net loss (enter the amount from Part V, column (b))	2b	30,211.
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	65,947.
2d	Combine lines 2a, 2b, and 2c	2d	-96,158.
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	-96,158.

- 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 <b>smaller</b> of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	420,567.
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0.

**Part III Total Losses Allowed**

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

**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
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c...					

**BAA 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
FC STARCREST SA INVESTORS LLC		7,331.	35,711.		43,042.
FC W HOUSTON GEMINI LLC		9,707.	25,133.		34,840.
EPC PROMECAP MF PARTNERS V LL		13,173.	5,103.		18,276.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c. . . .		30,211.	65,947.		

**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).
<b>Total</b> . . . . .			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
FC STARCREST SA INVESTORS LLC	Sch E Ln 28	43,042.	0.447618	43,042.
FC W HOUSTON GEMINI LLC	Sch E Ln 28	34,840.	0.362320	34,840.
EPC PROMECAP MF PARTNERS V LLC	Sch E Ln 28	18,276.	0.190062	18,276.
<b>Total</b> . . . . .		96,158.	1.00	96,158.

**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
FC STARCREST SA INVESTORS LLC	Sch E Ln 28	43,042.	43,042.	0.
FC W HOUSTON GEMINI LLC	Sch E Ln 28	34,840.	34,840.	0.
EPC PROMECAP MF PARTNERS V LLC	Sch E Ln 28	18,276.	18,276.	0.
<b>Total</b> . . . . .		96,158.	96,158.	0.

**Part IX** Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.

Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.



Alternative Minimum Tax  
**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service

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

**2023**

Attachment  
Sequence No. **858**

Name(s) shown on return

Identifying number

OSCAR and BARBARA ANDUJO

465-47-7449

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

**All Other Passive Activities**

2a	Activities with net income (enter the amount from Part V, column (a))	2a		
2b	Activities with net loss (enter the amount from Part V, column (b))	2b	30,211.	
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	60,844.	
2d	Combine lines 2a, 2b, and 2c	2d		-91,055.

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		-91,055.
---	---	---	--	----------

- 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 <b>smaller</b> of the loss on line 1d or the loss on line 3	4		
5	Enter \$150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6		
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	8		
9	Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions	9		0.

**Part III Total Losses Allowed**

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

**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
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c...					

BAA For Paperwork Reduction Act Notice, see instructions.

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
FC STARCREST SA INVESTORS LLC		7,331.	35,711.		43,042.
FC W HOUSTON GEMINI LLC		9,707.	25,133.		34,840.
EPC PROMECAP MF PARTNERS V LL		13,173.			13,173.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c. . . .		30,211.	60,844.		

**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).
<b>Total</b> . . . . .			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
FC STARCREST SA INVESTORS LLC	Sch E Ln 28	43,042.	0.472703	43,042.
FC W HOUSTON GEMINI LLC	Sch E Ln 28	34,840.	0.382626	34,840.
EPC PROMECAP MF PARTNERS V LLC	Sch E Ln 28	13,173.	0.144671	13,173.
<b>Total</b> . . . . .		91,055.	1.00	91,055.

**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
FC STARCREST SA INVESTORS LLC	Sch E Ln 28	43,042.	43,042.	0.
FC W HOUSTON GEMINI LLC	Sch E Ln 28	34,840.	34,840.	0.
EPC PROMECAP MF PARTNERS V LLC	Sch E Ln 28	13,173.	13,173.	0.
<b>Total</b> . . . . .		91,055.	91,055.	0.

Alternative Minimum Tax

**Part IX** Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.

Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **47**

OSCAR and BARBARA ANDUJO

Your social security number

465-47-7449

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	<b>1</b>	412,175.
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d	<b>3</b>	412,175.
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	2
<b>5</b>	Multiply line 4 by \$2,000	<b>5</b>	4,000.
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	<b>6</b>	
<b>Caution:</b> 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.			
<b>7</b>	Multiply line 6 by \$500	<b>7</b>	
<b>8</b>	Add lines 5 and 7	<b>8</b>	4,000.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	<b>9</b>	400,000.
<b>10</b>	Subtract line 9 from line 3. • 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.	<b>10</b>	13,000.
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>	650.
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. STOP.</b> 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"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	3,350.
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b>	<b>13</b>	69,100.
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents.</b> <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	<b>14</b>	3,350.

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.

**BAA 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.

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

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

<b>21</b> 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 .....			
<b>22</b> 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 .....		<b>22</b>	
<b>23</b> Add lines 21 and 22 .....		<b>23</b>	
<b>24</b> <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. ]		<b>24</b>	
<b>25</b> Subtract line 24 from line 23. If zero or less, enter -0- .....		<b>25</b>	
<b>26</b> Enter the <b>larger</b> of line 20 or line 25 .....		<b>26</b>	
<b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.			

**Part II-C Additional Child Tax Credit**

<b>27</b> 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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**IRS e-file Signature Authorization**

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name <b>OSCAR ANDUJO</b>	Social security number <b>465-47-7449</b>
Spouse's name <b>BARBARA ANDUJO</b>	Spouse's social security number <b>701-36-9030</b>

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

Enter whole dollars only on lines 1 through 5.

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

<b>1</b> Adjusted gross income	<b>1</b>	<b>412,175.</b>
<b>2</b> Total tax	<b>2</b>	<b>88,696.</b>
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099	<b>3</b>	
<b>4</b> Amount you want refunded to you	<b>4</b>	
<b>5</b> Amount you owe	<b>5</b>	<b>89,534.</b>

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

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

**Taxpayer's PIN: check one box only**

I authorize Hector Escamilla Jr CPA to enter or generate my PIN 13617 as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

I authorize Hector Escamilla Jr CPA to enter or generate my PIN 25952 as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only – continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 75627502428  
Don't enter all zeros

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

ERO's signature ▶ Hector Escamilla Jr Date ▶ \_\_\_\_\_

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

**Sales and Other Dispositions of Capital Assets**

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.  
Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

OSCAR and BARBARA ANDUJO

SSN or taxpayer identification number

465-47-7449

Before you check Box A, B, or C 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 I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-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.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	4222 Merrell Rd	1/01/23	10/06/23	1,400,000.	1,089,776.			310,224.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).			1,400,000.	1,089,776.			0. 310,224.

**Note:** If you checked Box A 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.

**Net Investment Income Tax –  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return <b>OSCAR and BARBARA ANDUJO</b>	Your social security number or EIN <b>465-47-7449</b>
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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) .....			1,913.
2 Ordinary dividends (see instructions) .....			5,138.
3 Annuities (see instructions) .....			
4a Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions) .....	4a	118,778.	
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) .....	4b	-118,778.	
c Combine lines 4a and 4b .....			4c
5a Net gain or loss from disposition of property (see instructions) .....	5a	294,738.	
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 .....			294,738.
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 .....			301,789.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a Investment interest expenses (see instructions) .....			
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- .....			301,789.
<b>Individuals:</b>			
13 Modified adjusted gross income (see instructions) .....	13	412,175.	
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	162,175.	
16 Enter the smaller of line 12 or line 15 .....			162,175.
17 Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions) .....			6,163.
<b>Estates and Trusts:</b>			
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). <b>Enter here and include on your tax return</b> (see instructions) .....			21



# Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return <b>OSCAR and BARBARA ANDUJO</b>	Identification number <b>465-47-7449</b>
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- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:  
 Name of foreign entity \_\_\_\_\_  
 Employer identification number, if any \_\_\_\_\_  
 Reference ID number \_\_\_\_\_
- B** Is the foreign entity a CFC group member? See instructions.  Yes  No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions.  Yes  No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete.  Yes  No

## Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

### Section I—Business Interest Expense

<b>1</b> Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation.....	<b>1</b>		
<b>2</b> Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership).....	<b>2</b>		
<b>3</b> Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)).....	<b>3</b>		
<b>4</b> Floor plan financing interest expense. See instructions.....	<b>4</b>		
<b>5 Total business interest expense.</b> Add lines 1 through 4.....	<b>5</b>		0.

### Section II—Adjusted Taxable Income

#### Tentative Taxable Income

<b>6 Tentative taxable income.</b> See instructions.....	<b>6</b>		0.
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#### Additions (adjustments to be made if amounts are taken into account on line 6)

<b>7</b> Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions.....	<b>7</b>		
<b>8</b> Any business interest expense not from a pass-through entity. See instructions.....	<b>8</b>		
<b>9</b> Amount of any net operating loss deduction under section 172.....	<b>9</b>		
<b>10</b> Amount of any qualified business income deduction allowed under section 199A.....	<b>10</b>		
<b>11</b> Reserved for future use.....	<b>11</b>		
<b>12</b> Amount of any loss or deduction items from a pass-through entity. See instructions.....	<b>12</b>		
<b>13</b> Other additions. See instructions.....	<b>13</b>		
<b>14</b> Total current year partner's excess taxable income (Schedule A, line 44, column (f)).....	<b>14</b>		
<b>15</b> Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)).....	<b>15</b>		
<b>16 Total.</b> Add lines 7 through 15.....	<b>16</b>		0.

#### Reductions (adjustments to be made if amounts are taken into account on line 6)

<b>17</b> Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions.....	<b>17</b>	( 0. )	
<b>18</b> Any business interest income not from a pass-through entity. See instrs.....	<b>18</b>	( 0. )	
<b>19</b> Amount of any income or gain items from a pass-through entity. See instructions.....	<b>19</b>	( 0. )	
<b>20</b> Other reductions. See instructions.....	<b>20</b>	( 0. )	
<b>21 Total.</b> Combine lines 17 through 20.....	<b>21</b>	( 0. )	
<b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions.....	<b>22</b>		0.

**Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>			
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)). . . . .	<b>24</b>			
<b>25</b>	<b>Total.</b> Add lines 23 and 24. . . . .	<b>25</b>			0.

**Section IV—163(j) Limitation Calculations**

**Limitation on Business Interest Expense**

<b>26</b>	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions. . . . .	<b>26</b>		0.	
<b>27</b>	Business interest income (line 25). . . . .	<b>27</b>			
<b>28</b>	Floor plan financing interest expense (line 4). . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28. . . . .	<b>29</b>			0.

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions . . . . .	<b>30</b>			0.
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . . .	<b>31</b>			0.
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31. . . . .	<b>32</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>			
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22. . . . .	<b>36</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>			
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**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>			
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22. . . . .	<b>41</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>			
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**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43 FC W HOUSTON	88-3880139	0.	823.	823.	0.	0.	0.	823.
44 Total.....					0.	0.	0.	

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
46 Total.....		0.	0.

**Qualified Business Income Deduction**

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

OSCAR and BARBARA ANDUJO

465-47-7449

**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 above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	OSCAR ANDUJO	<input type="checkbox"/>	<input type="checkbox"/>	465-47-7449	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions.....	2 110,386.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.....	3 22,077.		
4 Allocable share of W-2 wages from the trade, business, or aggregation.....	4		
5 Multiply line 4 by 50% (0.50).....	5		
6 Multiply line 4 by 25% (0.25).....	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property.....	7		
8 Multiply line 7 by 2.5% (0.025).....	8		
9 Add lines 6 and 8.....	9		
10 Enter the greater of line 5 or line 9.....	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10.....	11		
12 Phased-in reduction. Enter the amount from line 26, if any....	12 17,601.		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12.....	13 17,601.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions.....	14		
15 Qualified business income component. Subtract line 14 from line 13.....	15 17,601.		
16 Total qualified business income component. Add all amounts reported on line 15.....	16 17,601.		

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

Form **8995-A** (2023)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3.....	17	22,077.	
18	Enter the amounts from line 10.....	18		
19	Subtract line 18 from line 17.....	19	22,077.	
20	Taxable income before qualified business income deduction.....	20	384,475.	
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly).....	21	364,200.	
22	Subtract line 21 from line 20....	22	20,275.	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23	100,000.	
24	Phase-in percentage. Divide ln 22 by ln 23.....	24	20.275%	
25	Total phase-in reduction. Multiply line 19 by line 24.....	25	4,476.	
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business.....	26	17,601.	

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16.....	27	17,601.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29	( )	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20).....	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31.....	32	17,601.	
33	Taxable income before qualified business income deduction.....	33	384,475.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	34	63,887.	
35	Subtract line 34 from line 33. If zero or less, enter -0-.....	35	320,588.	
36	Income limitation. Multiply line 35 by 20% (0.20).....	36	64,118.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36.....	37	17,601.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37.....	38		
39	Total qualified business income deduction. Add lines 37 and 38.....	39	17,601.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40	( )	

**Statement 1**  
**Schedule E, Page 2**  
**Part II - Income or Loss From Partnerships and S Corporations**

Name	Type	X if Foreign	Employer I.D. No.	Basis Computation Required	Any Invst. Not At Risk	PTP	Passive Loss From Form 8582	Passive Income From Sch. K-1	Nonpassive Loss From Sch. K-1	Section 179 Deduction	Nonpassive Income From Sch. K-1
O B TRADERS LLC	P		45-3725462								
TTB HOLDING GROUP LLC	P		81-3044649								
TTB COMMERCIAL LLC	P		82-2028902								
TTB CABINETS LLC	P		83-0571964								
FC STARCREST SA INVESTORS LLC	P		88-4113172								
FC W HOUSTON GEMINI LLC	P		88-3880139								
EPC PROMECAP MF PARTNERS V LLC	P		86-2046234								
Total							\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 0.

Statement 2  
Form 1116, Line 10  
Foreign Tax Credit Carryovers

General Category Income

	<u>Foreign Taxes Paid</u>	<u>Foreign Taxes Disallowed</u>	<u>Foreign Taxes Claimed</u>	<u>Foreign Tax Credit Carryover</u>
2022 Foreign tax credit	0.	0.	0.	0.
2021 Foreign tax credit	0.	0.	0.	0.
2020 Foreign tax credit	0.	0.	0.	0.
2019 Foreign tax credit	0.	0.	0.	0.
2018 Foreign tax credit	0.	0.	0.	0.
2017 Foreign tax credit	0.	0.	0.	0.
2016 Foreign tax credit	1,943.	0.	1,866.	77.
2015 Foreign tax credit	0.	0.	0.	0.
2014 Foreign tax credit	0.	0.	0.	0.
2013 Foreign tax credit	0.	0.	0.	0.
Total Foreign Tax Credit Carryover - Form 1116, Line 10				<u>\$ 77.</u>

**Election to Capitalize Taxes and Carrying Charges**

Pursuant to IRC Section 266 and Regulation Section 1.266-1(c), the taxpayer hereby elects to capitalize the following taxes and carrying charges incurred for the tax year ended 12/31/23.

Description of Expenditure: INTEREST EXPENSES - 4222 MERRELL

Date Paid or Incurred: 10/06/23

Amount: \$29,235.