

Request for Innocent Spouse Relief

► Information about Form 8857 and its separate instructions is at www.irs.gov/form8857.

Important things you should know

- Do not file this form with your tax return. See Where To File in the instructions.
- Review and follow the instructions to complete this form. Instructions can be obtained at www.irs.gov/form8857 or by calling 1-800-TAX-FORM (1-800-829-3676).
- While your request is being considered, the IRS generally cannot collect any tax from you for the year(s) you request relief. However, filing this form extends the amount of time the IRS has to collect the tax you owe, if any, for those years.
- The IRS is required by law to notify the person on line 5 that you requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3. This will be done before the IRS issues preliminary and final determination letters.
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer.

Part I Should you file this form?

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

- 1 Do either of the paragraphs above describe your situation?
 - Yes. You should file this Form 8857. Go to question 2.
 - No. Do not file this Form 8857, but go to question 2 to see if you need to file a different form.
- 2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by your spouse?
 - Yes. You may be able to get back your share of the refund. See Form 8379, Injured Spouse Allocation, and the instructions to that form. Go to question 3 if you answered "Yes" to question 1.
 - No. Go to question 3 if you answered "Yes" to question 1. If you answered "No" to question 1, do not file this form.
- 3 If you determine you should file this form, enter each tax year you want innocent spouse relief. It is important to enter the correct year. For example, if the IRS used your 2011 income tax refund to pay a 2009 joint tax liability, enter tax year 2009, not tax year 2011.

Tax Year	<u>2018</u>	Tax Year	<u>2019</u>	Tax Year	<u>2020</u>
Tax Year	<u>2017</u>	Tax Year	<u>2016</u>	Tax Year	

Part II Tell us about yourself and your spouse for the tax years you want relief

4 Your current name (see instructions) NICOLE ELCHLINGER	Your social security number 301-74-9565				
Address where you wish to be contacted. If this is a change of address, see instructions. Number and street or P.O. box					
6880 PARMA PARK BLVD <small>City, town or post office, state, and ZIP code. If a foreign address, see instructions.</small>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Apt. no.</td> <td style="width: 50%;">County</td> </tr> <tr> <td></td> <td style="text-align: center;">CUYAHOGA</td> </tr> </table>	Apt. no.	County		CUYAHOGA
Apt. no.	County				
	CUYAHOGA				
PARMA HEIGHTS OH 44130	Best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern Time) 440-376-2933				
5 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.					
That person's current name David Elchlinger	Social security number (if known) 293-82-1585				
Current home address (number and street) (if known). If a P.O. box, see instructions. 6880 Parma Park					
City, town or post office, state, and ZIP code. If a foreign address, see instructions. Cleveland OH 44130					
Daytime phone number (between 6 a.m. and 5 p.m. Eastern Time) (440)336-5555					

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part II Tell us about yourself and your spouse for the tax years you want relief (Continued)

6 What is the current marital status between you and the person on line 5?

- Married and still living together
Married and living apart since

MM DD YYYY

Widowed since

MM DD YYYY

Attach a photocopy of the death certificate and will (if one exists).

Legally separated since

MM DD YYYY

Attach a photocopy of your entire separation agreement.

Divorced since

MM DD YYYY

Attach a photocopy of your entire divorce decree.

Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

7 What was the highest level of education you had completed when the return(s) were filed? If the answers are not the same for all tax years, explain.

- Did not complete high school
High school diploma or equivalent
Some college
College degree or higher. List any degrees you have

List any college-level business or tax-related courses you completed

Explain

8 Were you or other members of your family a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during any of the tax years you want relief or when any of the returns were filed for those years?

- Yes. If you want the IRS to consider this information in making its determination, complete Part V of this form in addition to other parts of the form. First read the instructions for Part V, to understand how the IRS will proceed with evaluating your claim for relief in these circumstances.

If you checked "Yes" above, we will put a note on your separate account. This will enable us to respond appropriately and be sensitive to your situation. We will remove the note from your account if you request it (as explained in the instructions).

If you do not want us to put a note on your account, check here

- No. Complete the other parts of this form except for Part V.

9 When any of the returns listed on line 3 were filed, did you have a mental or physical health problem or do you have a mental or physical health problem now? If the answers are not the same for all tax years, explain below.

- Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

- No.

Explain

10 Is there any information you are afraid to provide on this form, but are willing to discuss?

- Yes
No

Part III Tell us if and how you were involved with finances and preparing returns for those tax years

11 Did you agree to file a joint return? Yes No

Explain why or why not

filer was unaware that taxpayer (spouse) had not filed tax returns for years involved

12 Did you sign the joint return? See instructions. Yes No

Explain why or why not

filer signed tax returns so as not to incur late penalties

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III Tell us if and how you were involved with finances & preparing returns for those tax years (Continued)

13 What was your involvement with preparing the returns? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- Options for involvement with preparing returns: You were not involved, You filled out or helped fill out the returns, You gathered receipts and cancelled checks, You gave tax documents, You reviewed the returns, You did not review the returns, You did not know a joint return was filed, Other.

Explain how you were involved: filer is assisting spouse in getting caught up on filings

14 When the returns were filed, what did you know about any incorrect or missing information? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain below.

- Options for incorrect or missing information: You knew something was incorrect or missing, You did not know anything was incorrect or missing, Not applicable.

Explain: (blank)

15 When any of the returns were filed, what did you know about the income of the person on line 5? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- Option for income of person on line 5: You knew that the person on line 5 had income.

List each type of income on the lines provided below. (Examples are wages, social security, gambling winnings, or self-employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."

(Blank lines for listing income types)

- Options for self-employment: You knew that the person on line 5 was self-employed and you helped with the books and records, You knew that the person on line 5 was self-employed and you did not help with the books and records, You knew that the person on line 5 had no income, You did not know whether the person on line 5 had income.

Explain why you did not know whether the person on line 5 had income: (blank)

16 When the returns were filed, did you know if the returns showed a balance due to the IRS for those tax years? If the answers are not the same for all tax years, explain.

- Option for balance due to IRS: Yes. Explain when and how you thought the amount of tax reported on the return would be paid.

(Blank lines for explaining tax amount)

- Option for balance due to IRS: No. Explain why you did not know the return showed a balance due.

(Blank lines for explaining balance due)

- Option for balance due to IRS: Not applicable. There was no balance due on the return.

17 When any of the returns were filed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are not the same for all tax years, explain.

- Option for financial problems: Yes. Explain: filer and spouse are now filing bankruptcy due to spouse's debts

(Blank line for explaining financial problems)

- Options for financial problems: No, Did not know. Explain.

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III Tell us if and how you were involved with finances & preparing returns for those tax years (Continued)

18 For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are not the same for all tax years, explain.

- You were not involved in handling money for the household. Explain below.
- You knew the person on line 5 had separate accounts.
- You had joint accounts with the person on line 5, but you had limited use of them or did not use them. Explain below.
- You used joint accounts with the person on line 5. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
- You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.
- Other ▶ _____

Explain anything else you want to tell us about your household finances ▶ _____

19 Did you (or the person on line 5) incur any large expenses, such as trips, home improvements, or private schooling, or make any large purchases, such as automobiles, appliances, or jewelry, during any of the years you want relief or any later years?

- Yes. Describe (a) the types and amounts of the expenses and purchases and (b) the years they were incurred or made.

No.

20 Has the person on line 5 ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property that you own or possess now or possessed in the past.) See instructions.

- Yes. List the assets, the dates they were transferred, and their fair market values on the dates transferred. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened with the assets.

No.

Part IV Tell us about your current financial situation

21 Tell us about your assets. Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also list each item of property, the fair market value (as defined in the instructions) of each item, and the balance of any outstanding loans you used to acquire each item. Do not list any money or property you listed on line 20.

Description of Assets	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV Tell us about your current financial situation (Continued)

22 How many people are currently in your household, including yourself? Adults 2 Children 3

23 Tell us your current average monthly income and expenses for your entire household.

Monthly Income - If family or friends are helping to support you, include the amount of support as gifts below.

Amount

- Gifts
Wages (Gross pay)
Pensions
Unemployment
Social security
Government assistance, such as housing, food stamps, grants
Alimony
Child support
Self-employment business income
Rental income
Interest and dividends

Other income, such as disability payments, gambling winnings, etc. List each type below:

Type spouse business
Type
Type

50,000

Total Monthly Income

50,000

Monthly Expenses - Enter all expenses, including expenses paid with income from gifts.

Amount

Food and Personal Care:

- Food
Housekeeping supplies
Clothing and clothing services
Personal care products and services

Transportation:

- Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.
Public transportation

Housing and Utilities:

- Rent or mortgage
Real estate taxes and insurance
Electric, oil, gas, water, trash, etc.
Telephone and cell phone
Cable and Internet

Medical:

- Health insurance premiums
Out-of-pocket expenses

Other:

- Child and dependent care
Caregiver expenses
Income tax withholding (federal, state, and local)
Estimated tax payments
Term life insurance premiums
Retirement contributions (employer required)
Retirement contributions (voluntary)
Union dues
Unpaid state and local taxes (minimum payment)
Student loans (minimum payment)
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and

garnishments). List each type below:

Type
Type
Type

Miscellaneous

Total Monthly Expenses

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part V Complete this part if you were (or are now) a victim of domestic violence or spousal abuse

As stated in line 8, providing this additional information is not mandatory but may strengthen your request. Additionally, if you prefer to provide this information orally, check the "Yes" box on line 10.

If you were (or are now) a victim of domestic violence or spousal abuse by the person on line 5, the IRS will consider the information you provide in this part to determine whether to grant innocent spouse relief. However, the IRS is required by law to notify the person on line 5 that you requested this relief. There are no exceptions to this rule. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered on line 3. This will be done before the IRS issues preliminary and final determination letters. However, the IRS is also required by law to keep all the personal identifying information (such as current names, addresses, and employment-related information) of both you and the person on line 5 confidential. This means that the IRS cannot disclose one person's information to the other person. If the IRS does not grant you relief and you choose to petition the Tax Court, your personal identifying information is available, unless you ask the Tax Court to withhold it.

The person on line 5 will receive a questionnaire about the tax years you entered on line 3. Except for your current name, address, phone numbers, and employer, this form and any attachments could be disclosed to the person on line 5. If you have any privacy concerns, see instructions.

The IRS understands and is sensitive to the effects of domestic violence and spousal abuse, and encourages victims of domestic violence to call 911 if they are in immediate danger. If you have concerns about your safety, please consider contacting the 24-Hour (Confidential) National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-812-1001 (Video Phone Only for Deaf Callers) before you file this form.

A representative from the IRS may call you to gather more information and discuss your request. Be sure you enter your correct contact information on line 4.

24a During any of the tax years for which you are seeking relief or when any of the returns were filed for those years, did the person on line 5 do any of the following? Check all that apply. (Note. If this does not apply to you, skip lines 24a, b, and c, and complete lines 25 through 29.)

- Physical harm or threaten you, your children, or other members of your family.
Sexually abuse you, your children, or other members of your family.
Make you afraid to disagree with him/her.
Criticize or insult you or frequently put you down.
Withhold money for food, clothing, or other basic needs.
Make most or all the decisions for you, including financial decisions.
Restrict or control who you could see or talk to or where you could go.
Isolate you or keep you from contacting your family members and/or friends.
Cause you to fear for your safety in any other way.
Stalk you, your children, or other members of your family.
Abuse alcohol or drugs.

b Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return.

c Attach photocopies of any documentation you have, such as:

- Protection and/or restraining order.
Police reports.
Medical records.
Doctor's report or letter.
Injury photographs.
A statement from someone who was aware of or witnessed the abuse or the results of the abuse (notarized if possible).
Any other documentation you may have.

25 Are you afraid of the person listed on line 5?

- Yes No

26 Does the person listed on line 5 pose a danger to you, your children, or other members of your family?

- Yes No

27 Were the police, sheriff, or other law enforcement ever called?

- Yes No

28 Was the person listed on line 5 charged or arrested for abusing you, your children, or other members of your family?

- Yes. Provide details below.

No

29 Have you sought help from a local domestic violence program?

- Yes. Provide details below.

No

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part VI Additional Information

30 Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax.

Lined area for providing additional information.

Part VII Tell us if you would like a refund

31 By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. See instructions [X]

Caution By signing this form, you understand that, by law, we must contact the person on line 5. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any 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.

Keep a copy for your records.

Your signature

Nicole Elchlinger

Date

10/22/2021

Paid Preparer Use Only

Preparer information table including name (Erica Stark), firm name (Best Tax + Accounting, LLC), address (7003 Pearl Road - Ste 15, Cleveland OH 44130), and phone number (3302206372).

Injured Spouse Allocation

(Rev. November 2016)
Department of the Treasury
Internal Revenue Service

▶ Information about Form 8379 and its separate instructions is at www.irs.gov/forms8379.

Attachment
Sequence No. **104**

Part I Should You File This Form? You must complete this part.

- 1 Enter the tax year for which you are filing this form. ▶ 2017 Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
 Yes. Go to line 3.
 No. Stop here. Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)
 • Federal tax • State income tax • State unemployment compensation • Child support • Spousal support
 • Federal nontax debt (such as a student loan)
 Yes. Go to line 4.
 No. Stop here. Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
 Yes. Stop here. Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
 No. Go to line 5a.
- 5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions)
 Yes. Enter the name(s) of the community property state(s) _____
 Go to line 5b.
 No. Skip line 5b and go to line 6.
- b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions)
 Yes. Skip lines 6 through 9. Go to Part II and complete the rest of this form.
 No. Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 Yes. Skip lines 7 through 9 and go to Part II and complete the rest of this form.
 No. Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
 Yes. Go to line 8.
 No. Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
 Yes. Skip line 9 and go to Part II and complete the rest of this form.
 No. Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? (see instructions)
 Yes. Go to Part II and complete the rest of this form.
 No. Stop here. Do not file this form. You are not an injured spouse.

Part II Information About the Joint Tax Return for Which This Form Is Filed

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form.
 The spouse's name and social security number shown first on that tax return must also be shown first below.
- | | | |
|---|---|---|
| First name, initial, and last name shown first on the return
DAVID B ELCHLINGER | Social security number shown first
293-82-1585 | If Injured Spouse, check here ▶ <input type="checkbox"/> |
| First name, initial, and last name shown second on the return
NICOLE ELCHLINGER | Social security number shown second
301-74-9565 | If Injured Spouse, check here ▶ <input checked="" type="checkbox"/> |
- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? **Yes** **No**
 If "Yes," enter the address. _____

Number and street

City, town or post office, state, and ZIP code

Part III Allocation Between Spouses of Items on the Joint Tax Return (See the separate Form 8379 instructions for Part III.)

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2			
b. All other income	92,367	0	92,367
14 Adjustments to income	6,526	0	6,526
15 Standard deduction or Itemized deductions	24,000	12,000	12,000
16 Number of exemptions	0	0	0
17 Credits (do not include any earned income credit)	6,000	0	6,000
18 Other taxes	13,051	0	13,051
19 Federal income tax withheld			
20 Payments			

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Paid Preparer Use Only	Injured spouse's signature		Date	Phone number
	Preparer's signature		Date	Check if self-employed <input type="checkbox"/> PTIN
	Print/Type preparer's name			
	Firm's name ▶		Firm's EIN ▶	
Firm's address ▶		Phone no.		

EEA
TAXABLE INTEREST

3

Form 8379 (Rev. 11-2016)

3

SCHEDULE C INCOME

92,364

92,364

Form **12509**
(May 2018)

Department of the Treasury - Internal Revenue Service

Innocent Spouse Statement of Disagreement

Purpose of form: You can use this form to explain why you disagree with the Internal Revenue Service (IRS) Determination concerning relief from joint and several liability for a joint return under Internal Revenue Code (IRC) sections 6015(b), 6015(c), or 6015(f), or relief from community property laws on a separately filed return under IRC section 66(c). Refer to Publication 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*, for guidance on how to prepare this statement. You must sign and date this form where indicated under penalties of perjury.

Note: If filing this form out by computer the statement of disagreement will expand to fit the data you enter generating additional pages as needed upon exiting the field. If filing out this form by hand, attach additional pages if you need more space.

Taxpayer name	Social Security Number
David Elchlinger	293-82-1585 #
Spouse name	Social Security Number
Nicole Elchlinger	301-74-9565 #
Tax year(s)	
2018, 2019	


Statement of Disagreement

I, Nicole Elchlinger, disagree with the Internal Revenue Service determination because

In 2015, I lost my full-time job of 11 years. My family very much relied on my income from that job. At that time, my three girls were two (twins) and three years old. We were scared as to how we were going to make ends meet. My husband was working on his own doing remodeling and was thankfully able to stay busy. I worked part-time 2015-2017 to help with the grocery bills. However, at that point my husband was traveling sometimes for work. I stopped working in 2017 so I could be available to meet the exhausting demands that come with raising a family and he could work as often as necessary so we could pay our bills. I did not have income in 2018. In 2019 I started working at the end of November. Due to my part-time availability and missing work due to sick kids, I only made \$103.73 that year. Therefore, I am asking for relief from the tax debts of 2018 and 2019. My priority was taking care of our children, while my husband took care of the financial needs of our family. Our family would suffer economic hardship if I were to be held responsible for the taxes due. My husband had to file bankruptcy for his business (chapter 11 sub chapter V; case# 21-11070) and himself (chapter 13; case 21-13526) as well, due to outlandish expenses after a fire occurred at his shop in 2019. He is working hard to stay afloat, and our family cannot handle any more financial setbacks. Thank you kindly for your time and consideration.

Nicole Elchlinger

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct and complete.

Taxpayer signature	Date
 Signature <i>Nicole T. Elchlinger</i>	02/11/2023

Daytime telephone number	Best time to Call
440-376-2933 #	10:00 - 15:00

Innocent Spouse Statement

Purpose of form: You can use this form to provide additional information to the Internal Revenue Service (IRS) to consider in determining relief of joint and several liability for the tax year(s) at issue in the letter you received with this form. **Note:** You can use the back of this page or attach additional pages if you need more space.

My Name David B. Elchlinger	Social Security Number 293-82-1585
Telephone Number (440) 336-5555	Best Time to Call 8am-5pm


Innocent Spouse Statement

I, **David B. Elchlinger**, residing at **6880 Parma Park Blvd.**
Parma Heights, OH 44130,
 make the following statement to be used in the determination of innocent spouse relief
 for Mr. / Mrs. **Nicole Elchlinger**:

Thank you for considering granting relief to Nicole Elchlinger. The 12509 form she submitted earlier this year is totally accurate. I believe the taxes due are my responsibility. I am anxious to get this case resolved so I can personally start working on getting these taxes paid.

Thank you for your time and consideration.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct and complete.

My Signature 	Date 11/16/2023
--	---------------------------