

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____ See separate instructions.

Your first name and middle initial Victor S	Last name Brandon	Your social security number 573-41-8804
If joint return, spouse's first name and middle initial Sheila R	Last name Brandon	Spouse's social security number 560-55-0128
Home address (number and street). If you have a P.O. box, see instructions. 6025 Champagne Lane		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. Paso Robles	State CA	
Foreign country name	Foreign province/state/county	
ZIP code 93446		Foreign postal code

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): If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
						<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income		1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
1a	Total amount from Form(s) W-2, box 1 (see instructions)										
b	Household employee wages not reported on Form(s) W-2										
c	Tip income not reported on line 1a (see instructions)										
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
e	Taxable dependent care benefits from Form 2441, line 26										
f	Employer-provided adoption benefits from Form 8839, line 29										
g	Wages from Form 8919, line 6										
h	Other earned income (see instructions)										
i	Nontaxable combat pay election (see instructions)										
z	Add lines 1a through 1h										
2a	Tax-exempt interest	2a		b	Taxable interest	2b					28
3a	Qualified dividends	3a		b	Ordinary dividends	3b					
4a	IRA distributions	4a		b	Taxable amount	4b					
5a	Pensions and annuities	5a	43,455	b	Taxable amount	5b	42,458				
6a	Social security benefits	6a		b	Taxable amount	6b					
c	If you elect to use the lump-sum election method, check here (see instructions)					7					
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here					8	11,170				
8	Additional income from Schedule 1, line 10					9	53,656				
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					10	789				
10	Adjustments to income from Schedule 1, line 26					11	52,867				
11	Subtract line 10 from line 9. This is your adjusted gross income					12	27,700				
12	Standard deduction or itemized deductions (from Schedule A)					13	2,076				
13	Qualified business income deduction from Form 8995 or Form 8995-A					14	29,776				
14	Add lines 12 and 13					15	23,091				
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income										

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,329
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	2,329
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2,329
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,578
24	Add lines 22 and 23. This is your total tax .	24	3,907	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	2,022
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	2,022
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
	33	Add lines 25d, 26, and 32. These are your total payments .	33	2,022

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	0
	b	Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number _____		
36	Amount of line 34 you want applied to your 2024 estimated tax .	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	1,962
	38	Estimated tax penalty (see instructions)	38	77

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.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	74829	10-05-2024	Contractor	_____
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	25203	10-05-2024	Retired Personnel Spec	_____
	Phone no. 805-459-8729	Email address ssnbrandon@rocketmail.com		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if:
_____	10-08-2024	P01970916	<input checked="" type="checkbox"/> Self-employed
Preparer's name Cheryl Hernandez	Phone no. 805-591-0750		
Firm's name Cheryl Hernandez EA			
Firm's address 1680 Bella Vista Court Paso Robles, CA 93446	Firm's EIN 81-5212927		

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

Victor S & Sheila R Brandon

Your social security number

573-41-8804

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	11,170
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	11,170

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

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	789
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26	789

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

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

Victor S & Sheila R Brandon

Your social security number

573-41-8804

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

Part II Other Taxes		
4	Self-employment tax. Attach Schedule SE	4 1,578
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6
7	Total additional social security and Medicare tax. Add lines 5 and 6	7
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here	8 <input type="checkbox"/>
9	Household employment taxes. Attach Schedule H	9
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10
11	Additional Medicare Tax. Attach Form 8959	11
12	Net investment income tax. Attach Form 8960	12
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15
16	Recapture of low-income housing credit. Attach Form 8611	16

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

EEA

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

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

Your social security number

Victor S & Sheila R Brandon

573-41-8804

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040 or 1040-SR, line 11	2	
	3	Multiply line 2 by 7.5% (0.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input checked="" type="checkbox"/>	5a	1,051
	b	State and local real estate taxes (see instructions)	5b	3,666
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	4,717
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	4,717
	6	Other taxes. List type and amount: _____	6	
	7	Add lines 5e and 6	7	4,717
Interest You Paid <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	10,772
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	
	d	Reserved for future use	8d	
	e	Add lines 8a through 8c	8e	10,772
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	10,772
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount: _____	16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	15,489
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2023

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

Victor S & Sheila R Brandon

Your social security number

573-41-8804

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.

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: NewRez - PHH Mort	28
	INTEREST SUBTOTAL	28
2	Add the amounts on line 1	28
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b . . .	28

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

Part II

Ordinary Dividends

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

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

5	List name of payer: _____	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b . . .	

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

Part III

Foreign Accounts and Trusts

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

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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor
Victor S Brandon

A Principal business or profession, including product or service (see instructions)
Lathing contractor

C Business name. If no separate business name, leave blank.
Scott Brandon Lathing

E Business address (including suite or room no.) **6025 Champagne Lane**
City, town or post office, state, and ZIP code **Paso Robles, CA 93446**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

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

H If you started or acquired this business during 2023, check here

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

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

B Enter code from instructions
236100

D Employer ID number (EIN) (see instr.)

Part I Income			
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	418,970
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	418,970
4	Cost of goods sold (from line 42)	4	306,849
5	Gross profit. Subtract line 4 from line 3.	5	112,121
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	112,121

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising	8	
9	Car and truck expenses (see instructions)	9	29,717
10	Commissions and fees	10	
11	Contract labor (see instructions)	11	
12	Depletion	12	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	10,636
14	Employee benefit programs (other than on line 19)	14	
15	Insurance (other than health)	15	32,131
16	Interest (see instructions):		
a	Mortgage (paid to banks, etc.)	16a	
b	Other	16b	2,658
17	Legal and professional services	17	200
18	Office expense (see instructions)	18	8
19	Pension and profit-sharing plans	19	
20	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment	20a	
b	Other business property	20b	
21	Repairs and maintenance	21	5,727
22	Supplies (not included in Part III)	22	
23	Taxes and licenses	23	10,641
24	Travel and meals:		
a	Travel	24a	
b	Deductible meals (see instructions)	24b	
25	Utilities	25	
26	Wages (less employment credits)	26	
27a	Other expenses (from line 48)	27a	5,490
b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b.	28	97,208
29	Tentative profit or (loss). Subtract line 28 from line 7	29	14,913
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,743
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	11,170
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

Name(s) **Victor S Brandon** SSN **573-41-8804**

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	131,182
38	Materials and supplies	38	175,123
39	Other costs	39	544
40	Add lines 35 through 39	40	306,849
41	Inventory at end of year	41	0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42	306,849

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) _____
- 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 _____ 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.

Postage	270
Telephone	2,820
Safety meetings & awards	2,400
48 Total other expenses. Enter here and on line 27a	48 5,490

**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 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) Victor S Brandon	Social security number of person with self-employment income 573-41-8804
---	--

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ		1b ()
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		2	11,170
3 Combine lines 1a, 1b, and 2		3	11,170
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	10,315
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue		4c	10,315
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a		
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-		5b	
6 Add lines 4c and 5b		6	10,315
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023		7	160,200
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a		
b Unreported tips subject to social security tax from Form 4137, line 10	8b		
c Wages subject to social security tax from Form 8919, line 10	8c		
d Add lines 8a, 8b, and 8c		8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		9	160,200
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124).		10	1,279
11 Multiply line 6 by 2.9% (0.029)		11	299
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3		12	1,578
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13		789

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

Schedule SE (Form 1040) 2023

**Qualified Business Income Deduction
Simplified Computation**

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

Victor S & Sheila R Brandon

573-41-8804

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: Scott Brandon Lathing	573-41-8804	10,381
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	10,381
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	10,381
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	2,076
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	2,076
11	Taxable income before qualified business income deduction (see instructions)	11	25,167
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	25,167
14	Income limitation. Multiply line 13 by 20% (0.20)	14	5,033
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	2,076
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)

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

EEA

Amount from Form 1040, line 11..... 52,867
 Amount from Form 1040, line 12..... 27,700

 Line 11 above is the difference between these amounts..... 25,167

Expenses for Business Use of Your Home
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
 for business during the year.
 Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s) **Victor S Brandon** Your social security number **573-41-8804**

Part I Part of Your Home Used for Business			
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,862
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.44 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.44 %

Part II Figure Your Allowable Deduction			
8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	14,913
See instructions for columns (a) and (b) before completing lines 9-22.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	11,513
11	Real estate taxes (see instructions)	11	3,918
12	Add lines 9, 10, and 11	12	15,431
13	Multiply line 12, column (b), by line 7	13	994
14	Add line 12, column (a), and line 13	14	994
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	13,919
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	1,219
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	16,095
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	17,314
24	Multiply line 23, column (b), by line 7	24	1,115
25	Carryover of prior year operating expenses (see instructions)	25	280
26	Add line 23, column (a), line 24, and line 25	26	1,395
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	1,395
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	12,524
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	677
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	677
32	Add lines 29 through 31	32	1,354
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	1,354
34	Add lines 14, 27, and 33	34	3,743
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	3,743

Part III Depreciation of Your Home			
37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	530,000
38	Value of land included on line 37	38	120,000
39	Basis of building. Subtract line 38 from line 37	39	410,000
40	Business basis of building. Multiply line 39 by line 7	40	26,404
41	Depreciation percentage (see instructions)	41	2.564 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	677

Part IV Carryover of Unallowed Expenses to 2024			
43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

Name(s) shown on return Victor S & Sheila R Brandon	Business or activity to which this form relates Scott Brandon Lathing	Identifying number 573-41-8804
---	---	--

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

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

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	10,636
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

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

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	10,636
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.