



October 15, 2024

Brandon Tankersley  
143 Kegan Court  
Cleveland, TN 37323

Dear Brandon:

Enclosed is your 2023 income tax return.

Specific filing instructions are as follows.

**FEDERAL INCOME TAX RETURN:**

This return has been prepared for electronic filing and the self-select PIN Program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS. Do not mail the paper copy of the return to the IRS. Return federal Form 8879 to us by October 15, 2024.

Your check for \$1,300, payable to the United States Treasury, must be paid by October 15, 2024. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2023 Form 1040" on your check.

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

Your income tax return includes a late payment penalty of \$22, late payment interest of \$50 and a late filing penalty of \$485.

We prepared the returns from information you furnished us without verification. Upon examination of the returns by taxing authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Please review the returns for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Very truly yours,

Henderson, Hutcherson, & McCullough, PLLC

# 2023 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

**FOR THE YEAR ENDING**

December 31, 2023

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**Prepared For:**

Brandon Tankersley  
143 Kegan Court  
Cleveland, TN 37323

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**Prepared By:**

Henderson Hutcherson & McCullough PLLC  
266 Inman Street East  
Cleveland, TN 37311

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**Amount of Tax:**

Total tax	\$	743
Less: payments and credits	\$	0
Plus: interest and penalties	\$	557
Balance due	\$	1,300

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**Overpayment:**

Not applicable

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**Make Check Payable To:**

United States Treasury

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**Mail Tax Return and Check (if applicable) To:**

This return has been prepared for electronic filing and the self-select PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

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**Return Must Be Mailed On Or Before:**

Return federal Form 8879 to us by October 15, 2024.

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**Special Instructions:**

Do not mail the paper copy of the return to the IRS.

Your check for \$1,300, payable to the United States Treasury, must be paid by October 15, 2024. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2023 Form 1040" on your check.

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

# Two-Year Comparison Worksheet

# 2023

Name(s) as shown on return

**BRANDON TANKERSLEY**

Social security number

**259-51-7291**

2022 Filing Status **SINGLE**

2023 Filing Status **SINGLE**

2022 Tax Bracket **22.0%**

2023 Tax Bracket **10.0%**

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
SCH. C (BUSINESS INCOME/LOSS)	-134,481.	-24,660.	109,821.
SCHEDULE E (RENTAL AND PASSTHROUGH)	207,921.	72,931.	-134,990.
TOTAL INCOME	73,440.	48,271.	-25,169.
ADJUSTED GROSS INCOME	73,440.	48,271.	-25,169.
MEDICAL AND DENTAL EXPENSES	0.	15,164.	15,164.
TAXES	0.	4,207.	4,207.
INTEREST (DEDUCTIBLE)	0.	17,440.	17,440.
CONTRIBUTIONS	0.	2,208.	2,208.
TOTAL ITEMIZED DEDUCTIONS	0.	39,019.	39,019.
STANDARD DEDUCTION	12,950.	0.	-12,950.
QUALIFIED BUSINESS INCOME DEDUCTION	12,098.	1,850.	-10,248.
TOTAL DEDUCTIONS	25,048.	40,869.	15,821.
TAXABLE INCOME	48,392.	7,402.	-40,990.
TAX	6,260.	743.	-5,517.
TAX BEFORE CREDITS	6,260.	743.	-5,517.
TAX AFTER NON-REFUNDABLE CREDITS	6,260.	743.	-5,517.
TOTAL TAX	6,260.	743.	-5,517.
FORM 2210/2210F (EST. TAX PENALTY)	226.	0.	-226.
BALANCE DUE (INCLUDING 2210/2210F)	6,486.	743.	-5,743.
LATE PAYMENT/FILING/8978 PEN. & INT.	2,496.	557.	-1,939.
TOTAL DUE AFTER PENALTY & INTEREST	8,982.	1,300.	-7,682.

# IRS e-file Signature Authorization

OMB No. 1545-0074

▶ **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>BRANDON TANKERSLEY</b>	Social security number <b>259 51 7291</b>
Spouse's name	Spouse's social security number

**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.

1 Adjusted gross income	1	48,271.
2 Total tax	2	743.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4 Amount you want refunded to you	4	
5 Amount you owe *	5	743.

**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 \* INCLUDES LATE PENALTIES AND INTEREST:** 1,300.

I authorize **HENDERSON HUTCHERSON & MCCULLOUGH P** to enter or generate my PIN **27291** as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**

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 ▶ **10/15/2024**

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

I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**

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. \_\_\_\_\_ **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 ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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**Tax Year 2023 e-file Jurat/Disclosure  
for Form 1040 or 1040NR  
using Self-Select PIN method  
with or without Electronic Funds Withdrawal**

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**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**ERO Signature**

**I am signing this Tax Return by entering my PIN below.**

ERO's PIN      62759535465  
*(enter EFIN plus 5 self-selected numerics)*

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**Taxpayer Declarations**

**Perjury Statement**

**Perjury Statement (1040 and 1040NR)**

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 the taxpayer) is based on all information of which the preparer has any knowledge.

**Perjury Statement (104X)**

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

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

**Electronic Funds Withdrawal Consent**

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 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 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 am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.**

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Taxpayer's PIN: 27291      Date 10152024  
\* Taxpayer's Date of Birth: 10031985  
\* Taxpayer's Prior Year Adjusted Gross Income      73,440.  
\* Taxpayer's Prior Year PIN: \_\_\_\_\_  
Spouse's PIN: \_\_\_\_\_  
\* Spouse's Date of Birth: \_\_\_\_\_  
\* Spouse's Prior Year Adjusted Gross Income      \_\_\_\_\_  
\* Spouse's Prior Year PIN: \_\_\_\_\_

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\* Required only if using Self-Select PIN by ERO

2023

Form 1040-V

Department of the Treasury  
Internal Revenue Service

**Paperwork Reduction Act Notice.**

We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

310681 05-01-23

LHA

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

▼ DETACH HERE ▼

Form **1040-V** (2023)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

**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.

<b>Enter the amount of your payment</b> ▶	Dollars	Cents
	1,300	

1019

BRANDON TANKERSLEY  
143 KEGAN COURT  
CLEVELAND, TN 37323

P.O. BOX 1214  
CHARLOTTE, NC 28201-1214

259517291 IU TANK 30 0 202312 610

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending
Your first name and middle initial: BRANDON
Last name: TANKERSLEY
Your social security number: 259 51 7291
If joint return, spouse's first name and middle initial
Last name
Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.
143 KEGAN COURT
City, town, or post office. If you have a foreign address, also complete spaces below.
CLEVELAND
State ZIP code: TN 37323
Foreign country name Foreign province/state/county Foreign postal code
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.
You Spouse

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

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

Income section table with rows 1a through 15. Includes sub-rows 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Total income 48,271. Adjusted gross income 48,271. Standard deduction 39,019. Taxable income 7,402.

Tax and Credits

Table with 4 columns: Line number, Description, Amount, Total. Rows 16-24.

Payments

Table with 4 columns: Line number, Description, Amount, Total. Rows 25-33.

Refund

Table with 4 columns: Line number, Description, Amount, Total. Rows 34-36.

Amount You Owe

Table with 4 columns: Line number, Description, Amount, Total. Rows 37-38.

Third Party Designee

Form for Third Party Designee with fields for name, phone, and identification number.

Sign Here

Signature area with fields for signature, date, and occupation for both preparer and spouse.

Paid Preparer Use Only

Form for Paid Preparer Use Only with fields for name, signature, date, and PTIN.

Firm information section with fields for firm name, address, phone number, and EIN.

Go to www.irs.gov/Form1040 for instructions and the latest information. SEE STMT FOR INT AND PEN NOT INCLUDED. TOTAL DUE \$1300



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

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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

Your social security number

**BRANDON TANKERSLEY**

**259-51-7291**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes .....	<b>1</b>	
<b>2a</b>	Alimony received .....	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) _____		
<b>3</b>	Business income or (loss). Attach Schedule C .....	<b>3</b>	<b>-24,660.</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 .....	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	<b>5</b>	<b>72,931.</b>
<b>6</b>	Farm income or (loss). Attach Schedule F .....	<b>6</b>	
<b>7</b>	Unemployment compensation .....	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss .....	<b>8a</b>	( )
<b>b</b>	Gambling .....	<b>8b</b>	
<b>c</b>	Cancellation of debt .....	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 .....	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 .....	<b>8e</b>	
<b>f</b>	Income from Form 8889 .....	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends .....	<b>8g</b>	
<b>h</b>	Jury duty pay .....	<b>8h</b>	
<b>i</b>	Prizes and awards .....	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income .....	<b>8j</b>	
<b>k</b>	Stock options .....	<b>8k</b>	
<b>l</b>	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 .....	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) .....	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) .....	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) .....	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment .....	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL account (see instructions) .....	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 .....	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated .....	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z .....	<b>9</b>	
<b>10</b>	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 .....	<b>10</b>	<b>48,271.</b>

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

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

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

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

Your social security number

**BRANDON TANKERSLEY**

**259 51 7291**

**Medical and Dental Expenses**

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

<b>1</b>	Medical and dental expenses (see instructions) <b>SEE STATEMENT 5</b>	<b>1</b>	<b>18,784.</b>	
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b> <b>48,271.</b>			
<b>3</b>	Multiply line 2 by 7.5% (0.075)	<b>3</b>	<b>3,620.</b>	
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>		<b>15,164.</b>

**Taxes You Paid**

<b>5</b>	State and local taxes.			
<b>a</b>	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 <b>SEE STATEMENT 6</b> <input checked="" type="checkbox"/>	<b>5a</b>	<b>1,370.</b>	
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	<b>1,310.</b>	
<b>c</b>	State and local personal property taxes	<b>5c</b>	<b>1,527.</b>	
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	<b>4,207.</b>	
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	<b>4,207.</b>	
<b>6</b>	Other taxes. List type and amount:	<b>6</b>		
<b>7</b>	Add lines 5e and 6	<b>7</b>		<b>4,207.</b>

**Interest You Paid**

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

<b>8</b>	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"/>			
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	<b>17,440.</b>	
<b>b</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	<b>8b</b>		
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>		
<b>d</b>	Reserved for future use	<b>8d</b>		
<b>e</b>	Add lines 8a through 8c	<b>8e</b>	<b>17,440.</b>	
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>		
<b>10</b>	Add lines 8e and 9	<b>10</b>		<b>17,440.</b>

**Gifts to Charity**

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

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	<b>2,208.</b>	<b>STMT 4</b>
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>		
<b>13</b>	Carryover from prior year	<b>13</b>		
<b>14</b>	Add lines 11 through 13	<b>14</b>		<b>2,208.</b>

**Casualty and Theft Losses**

<b>15</b>	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	<b>15</b>		
-----------	--	-----------	--	--

**Other Itemized Deductions**

<b>16</b>	Other - from list in instructions. List type and amount:	<b>16</b>		
-----------	--	-----------	--	--

**Total Itemized Deductions**

<b>17</b>	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	<b>17</b>		<b>39,019.</b>
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**BRANDON TANKERSLEY**

**259-51-7291**

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

**B** Enter code from instructions

**MOVING SERVICE**

**484110**

**C** Business name. If no separate business name, leave blank.

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

**CLEVELAND MOVING DBA SOUTHEAST MOVING**

**E** Business address (including suite or room no.) **143 KEGAN COURT**

City, town or post office, state, and ZIP code **CLEVELAND, TN 37323**

**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

**Part I Income**

<b>1</b>	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>	<b>390,870.</b>
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	<b>390,870.</b>
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>390,870.</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>390,870.</b>

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

<b>8</b>	Advertising	<b>8</b>	<b>74,978.</b>	<b>18</b>	Office expense	<b>18</b>	<b>11,229.</b>
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	<b>39,474.</b>	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>20a</b>	a Vehicles, machinery, and equipment	<b>20a</b>	<b>5,713.</b>
<b>12</b>	Depletion	<b>12</b>		<b>20b</b>	b Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>122,537.</b>	<b>21</b>	Repairs and maintenance	<b>21</b>	<b>3,389.</b>
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	<b>8,230.</b>
<b>15</b>	Insurance (other than health)	<b>15</b>	<b>32,442.</b>	<b>23</b>	Taxes and licenses	<b>23</b>	<b>9,326.</b>
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>16a</b>	a Mortgage (paid to banks, etc.)	<b>16a</b>		<b>24a</b>	a Travel	<b>24a</b>	<b>3,239.</b>
<b>16b</b>	b Other	<b>16b</b>	<b>17,557.</b>	<b>24b</b>	b Deductible meals (see instructions)	<b>24b</b>	<b>10,253.</b>
<b>17</b>	Legal and professional services	<b>17</b>	<b>23,653.</b>	<b>25</b>	Utilities	<b>25</b>	<b>4,715.</b>
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>	<b>415,530.</b>	<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>-24,660.</b>	<b>27a</b>	a Other expenses (from line 48)	<b>27a</b>	<b>48,795.</b>
<b>30</b>	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>27b</b>	b Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>31</b>	<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>	<b>-24,660.</b>				
<b>32</b>	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 checked="" type="checkbox"/> All investment is at risk.	<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

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

33 Method(s) used to value closing inventory:    a  Cost                      b  Lower of cost or market                      c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation .....  Yes     No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation .....	35
36 Purchases less cost of items withdrawn for personal use .....	36
37 Cost of labor. Do not include any amounts paid to yourself .....	37
38 Materials and supplies .....	38
39 Other costs .....	39
40 Add lines 35 through 39 .....	40
41 Inventory at end of year .....	41
42 <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 .....	42

**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 \_\_\_\_\_    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

47 a 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	9,393.
TELEPHONE	6,454.
DUES AND SUBSCRIPTIONS	180.
CLEANING	460.
COMPUTER AND INTERNET EXPENSES	13,595.
UNIFORMS	6,517.
SMALL TOOLS AND EQUIPMENT	2,217.
ADMINISTRATIVE EXPENSES	9,979.
48 <b>Total other expenses.</b> Enter here and on line 27a .....	48 48,795.

2023 DEPRECIATION AND AMORTIZATION REPORT

CLEVELAND MOVING DBA SOUTHEAST MOVING

SCHEDULE C- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	MACK TRUCK	01/08/22	200DB	5.00		HY17	119,227.			119,227.	0.			0.	0.
8	FREIGHTLINER M2 EXTENDED	11/14/23	200DB	5.00		MC21	151,280.			121,024.	30,256.			122,537.	1,513.
	TOTAL SCH C DEPR. & AMORTIZATION						270,507.			240,251.	30,256.			122,537.	1,513.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						119,227.		0.	119,227.	0.	0.			0.
	ACQUISITIONS						151,280.		0.	121,024.	30,256.	0.			1,513.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						270,507.		0.	240,251.	30,256.	0.			1,513.

# Schedule C - Two-Year Comparison Worksheet

# 2023

Business Name:

CLEVELAND MOVING DBA SOUTHEAST MOVING

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
<b>INCOME</b>			
GROSS RECEIPTS OR SALES	297,872.	390,870.	92,998.
LESS: RETURNS AND ALLOWANCES	300.	0.	-300.
SUBTOTAL	297,572.	390,870.	93,298.
GROSS INCOME	297,572.	390,870.	93,298.
<b>EXPENSES</b>			
ADVERTISING	49,502.	74,978.	25,476.
CAR AND TRUCK EXPENSES	31,384.	39,474.	8,090.
DEPRECIATION AND SEC. 179 EXPENSE	119,227.	122,537.	3,310.
INSURANCE	18,911.	32,442.	13,531.
OTHER INTEREST	0.	17,557.	17,557.
LEGAL AND PROFESSIONAL SERVICES	17,926.	23,653.	5,727.
OFFICE EXPENSE	147.	11,229.	11,082.
RENT/LEASE-VEH, MACHINERY, & EQUIP	23,248.	5,713.	-17,535.
RENT/LEASE-OTHER BUSINESS PROPERTY	15,775.	0.	-15,775.
REPAIRS AND MAINTENANCE	4,184.	3,389.	-795.
SUPPLIES	35,398.	8,230.	-27,168.
TAXES AND LICENSES	9,663.	9,326.	-337.
TRAVEL	8,075.	3,239.	-4,836.
MEALS AND ENTERTAINMENT	11,103.	10,253.	-850.
UTILITIES	10,247.	4,715.	-5,532.
OTHER EXPENSES	77,263.	48,795.	-28,468.
TOTAL EXPENSES	432,053.	415,530.	-16,523.
NET PROFIT OR (LOSS)	-134,481.	-24,660.	109,821.

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**BRANDON TANKERSLEY**

**259-51-7291**

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

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

**1a** Physical address of each property (street, city, state, ZIP code)  
**A** 1620 STUART ROAD, CLEVELAND, TN 37312

**B**  
**C**

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
				A	B	C
A	5			365		<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

**Type of Property:**

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

Income:	Properties		
	A	B	C
<b>3</b> Rents received	3	201,869.	
<b>4</b> Royalties received	4		
<b>Expenses:</b>			
<b>5</b> Advertising	5		
<b>6</b> Auto and travel (see instructions)	6		
<b>7</b> Cleaning and maintenance	7		
<b>8</b> Commissions	8		
<b>9</b> Insurance	9		
<b>10</b> Legal and other professional fees	10		
<b>11</b> Management fees	11		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	12	65,935.	
<b>13</b> Other interest	13		
<b>14</b> Repairs	14		
<b>15</b> Supplies	15		
<b>16</b> Taxes	16	11,997.	
<b>17</b> Utilities	17		
<b>18</b> Depreciation expense or depletion	18	39,177.	
<b>19</b> Other (list) <u>STMT 8</u>	19	11,829.	
<b>20</b> Total expenses. Add lines 5 through 19	20	128,938.	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	72,931.	
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	23a	201,869.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	23b		
<b>c</b> Total of all amounts reported on line 12 for all properties	23c	65,935.	
<b>d</b> Total of all amounts reported on line 18 for all properties	23d	39,177.	
<b>e</b> Total of all amounts reported on line 20 for all properties	23e	128,938.	
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses	24		72,931.
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )	( )
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		72,931.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

LHA 321491 11-07-23



2023 DEPRECIATION AND AMORTIZATION REPORT

STORAGE FACILITY - 1620 STUART ROAD, C

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	STORAGE FACILITY	04/01/21	SL	39.00		MM17	894,223.				894,223.	16,241.		22,929.	39,170.
3	LAND	04/01/21	L				345,236.				345,236.			0.	0.
4	LOAN COSTS	04/01/21		360M		43	12,309.				12,309.	718.		410.	1,128.
5	VACANT LAND	06/01/22	L				210,000.				210,000.			0.	0.
6	CAMERA SYSTEM	07/01/22	150DB	15.00		HY17	5,391.			5,391.	0.			0.	0.
7	2017 GMC TRUCK	11/17/23	200DB	5.00		MC21	16,248.		16,248.		0.		16,248.	16,248.	0.
TOTAL SCH E DEPR. & AMORTIZATION							1,483,407.		16,248.	5,391.	1,461,768.	16,959.	16,248.	39,587.	40,298.
CURRENT YEAR ACTIVITY															
BEGINNING BALANCE							1,467,159.		0.	5,391.	1,461,768.	16,959.			40,298.
ACQUISITIONS							16,248.		16,248.	0.	0.	0.			0.
DISPOSITIONS/RETIRED							0.		0.	0.	0.	0.			0.
ENDING BALANCE							1,483,407.		16,248.	5,391.	1,461,768.	16,959.			40,298.

Schedule E - Two-Year Comparison Worksheet

2023

Property Name:

STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
<b>INCOME</b>			
RENTS RECEIVED	311,692.	201,869.	-109,823.
<b>EXPENSES</b>			
MORTGAGE INTEREST	65,935.	65,935.	0.
TAXES	9,106.	11,997.	2,891.
OTHER	410.	11,829.	11,419.
SUBTOTAL	75,451.	89,761.	14,310.
DEPRECIATION EXPENSE OR DEPLETION	28,320.	39,177.	10,857.
TOTAL EXPENSES	103,771.	128,938.	25,167.
INCOME OR (LOSS)	207,921.	72,931.	-134,990.

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**DOES NOT APPLY  
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)

**BRANDON TANKERSLEY**

Social security number of person

with self-employment income **259 51 7291**

**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 Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ... **1a**

If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

**b** 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 **SEE STATEMENT 9** **2** -24,660.

**3** Combine lines 1a, 1b, and 2 **3** -24,660.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** -24,660.

**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** -24,660.

**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**

**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**

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

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

**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**

**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**

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

Schedule SE (Form 1040) 2023

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

<p><b>Farm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income<sup>1</sup> wasn't more than \$9,840, <b>or (b)</b> your net farm profits<sup>2</sup> were less than \$7,103.</p>		
<b>14</b>	Maximum income for optional methods .....	6,560
<b>15</b>	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,560. Also, include this amount on line 4b above .....	
<p><b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits<sup>3</sup> were less than \$7,103 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> <b>and (b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.</p>		
<b>16</b>	Subtract line 15 from line 14 .....	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above .....	

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

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

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

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

Alternative Minimum Tax - Individuals

Form 6251

Department of the Treasury Internal Revenue Service

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

2023 Attachment Sequence No. 32

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

Your social security number

BRANDON TANKERSLEY

259 51 7291

Part I Alternative Minimum Taxable Income

Table with 2 columns: Description and Amount. Rows include 1 (7,402), 2a (4,207), 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2r, 2s, 2t, 3, 4 (11,609).

Part II Alternative Minimum Tax (AMT)

Table with 2 columns: Description and Amount. Rows include 5 (81,300), 6 (0), 7 (0), 8, 9 (0), 10 (743), 11 (0).

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

Part III Tax Computation Using Maximum Capital Gains Rates

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

Table with 40 rows and 2 columns. The first column contains instructions for tax computation (e.g., 'Enter the amount from Form 6251, line 6...'). The second column contains line numbers (12-40). Includes conditional instructions like 'If lines 32 and 12 are the same, skip lines 33 through 37...'.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	CLEVELAND MOVING DBA								
	SOUTHEAST MOVING								
8	FREIGHTLINER M2 EXTENDED	111423	200DB	5.00	151,280.	0.	122,537.	122,537.	0.
	** SUBTOTAL **				151,280.	0.	122,537.	122,537.	0.
	STORAGE FACILITY - 1620								
	STUART ROAD, CLEVELAND								
2	STORAGE FACILITY	040121	SL	39.00	894,223.	39,170.	22,929.	22,929.	0.
7	2017 GMC TRUCK	111723	200DB	5.00	16,248.	0.	16,248.	16,248.	0.
	** SUBTOTAL **				910,471.	39,170.	39,177.	39,177.	0.
	*** GRAND TOTAL ***				1,061,751.	39,170.	161,714.	161,714.	0.

# Investment Interest Expense Deduction

Attach to your tax return.

Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

Name(s) shown on return

**BRANDON TANKERSLEY**

Identifying number

**259-51-7291**

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2023 (see instructions) ..... <b>SEE STATEMENT 10</b>	<b>1</b>	<b>65,935.</b>
<b>2</b>	Disallowed investment interest expense from 2022 Form 4952, line 7 .....	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>65,935.</b>

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) ..... <b>STMT 11</b>	<b>4a</b>	<b>201,869.</b>	
<b>b</b>	Qualified dividends included on line 4a .....	<b>4b</b>		
<b>c</b>	Subtract line 4b from line 4a .....	<b>4c</b>		<b>201,869.</b>
<b>d</b>	Net gain from the disposition of property held for investment .....	<b>4d</b>		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions .....	<b>4e</b>		
<b>f</b>	Subtract line 4e from line 4d .....	<b>4f</b>		
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions .....	<b>4g</b>		
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g .....	<b>4h</b>		<b>201,869.</b>
<b>5</b>	Investment expenses (see instructions) ..... <b>SEE STATEMENT 12</b>	<b>5</b>		<b>63,003.</b>
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....	<b>6</b>		<b>138,866.</b>

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>		<b>0.</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions <b>STMT 13</b>	<b>8</b>		<b>65,935.</b>

For Paperwork Reduction Act Notice, see separate instructions.



ALTERNATIVE MINIMUM TAX

Form **4952**

Department of the Treasury  
Internal Revenue Service

**Investment Interest Expense Deduction**

Attach to your tax return.

Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

OMB No. 1545-0191

**2023**

Attachment  
Sequence No. **51**

Name(s) shown on return

**BRANDON TANKERSLEY**

Identifying number

**259-51-7291**

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2023 (see instructions) ..... <b>SEE STATEMENT 14</b>	<b>1</b>	<b>65,935.</b>
<b>2</b>	Disallowed investment interest expense from 2022 Form 4952, line 7 .....	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>65,935.</b>

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) .....	<b>4a</b>	<b>201,869.</b>	
<b>b</b>	Qualified dividends included on line 4a .....	<b>4b</b>		
<b>c</b>	Subtract line 4b from line 4a .....	<b>4c</b>	<b>201,869.</b>	
<b>d</b>	Net gain from the disposition of property held for investment .....	<b>4d</b>		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions .....	<b>4e</b>		
<b>f</b>	Subtract line 4e from line 4d .....	<b>4f</b>		
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions .....	<b>4g</b>		
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g .....	<b>4h</b>	<b>201,869.</b>	
<b>5</b>	Investment expenses (see instructions) .....	<b>5</b>	<b>63,003.</b>	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....	<b>6</b>	<b>138,866.</b>	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>	<b>0.</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions .....	<b>8</b>	<b>65,935.</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2023)

REGULAR FORM 4952, LINE 8	65,935.
LESS RECOMPUTED FORM 4952, LINE 8	65,935.
INTEREST ADJUSTMENT - FORM 6251, LINE 2C	

# 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](http://www.irs.gov/Form8995) for instructions and the latest information.**

Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

**BRANDON TANKERSLEY**

**259-51-7291**

**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	STORAGE FACILITY - 1620 STUART ROAD, CLEVELAN	259-51-7291	72,931.
ii	CLEVELAND MOVING DBA SOUTHEAST MOVING	259-51-7291	-24,660.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) .....	2	48,271.
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	48,271.
5	Qualified business income component. Multiply line 4 by 20% (0.20) .....	5	9,654.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) .....	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year .....	7	( )
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- .....	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20) .....	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 .....	10	9,654.
11	Taxable income before qualified business income deduction (see instructions) .....	11	9,252.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....	12	
13	Subtract line 12 from line 11. If zero or less, enter -0- .....	13	9,252.
14	Income limitation. Multiply line 13 by 20% (0.20) .....	14	1,850.
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	1,850.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- .....	16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- .....	17	( )

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

308421 01-11-24

Form **8995** (2023)

Form **4562**

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

# 2023

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

**SUMMARY**

Attachment  
Sequence No. **179**

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>BRANDON TANKERSLEY</b>	Business or activity to which this form relates <b>ALL BUSINESS ACTIVITIES</b>	Identifying number <b>259-51-7291</b>
--	---	--

**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.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	<b>1,160,000.</b>
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	<b>167,528.</b>
<b>3</b> Threshold cost of section 179 property before reduction in limitation	<b>3</b>	<b>2,890,000.</b>
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	<b>0.</b>
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	<b>1,160,000.</b>
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	<b>16,248.</b>
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	<b>16,248.</b>
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	<b>16,248.</b>
<b>10</b> Carryover of disallowed deduction from line 13 of your 2022 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5	<b>11</b>	<b>64,519.</b>
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	<b>16,248.</b>
<b>13</b> Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	<b>13</b>	

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.)**

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

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2023	<b>17</b>	
<b>18</b> 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> 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**

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

**Part IV Summary (See instructions.)**

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

Form **4562**

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

# 2023

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**BRANDON TANKERSLEY**

**CLEVELAND MOVING DBA  
SOUTHEAST MOVING**

**259-51-7291**

**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.

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

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.)**

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

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2023 .....	<b>17</b>	
<b>18</b> 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> 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**

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

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28 .....	<b>21</b>	<b>122,537.</b>
<b>22 Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	<b>22</b>	<b>122,537.</b>
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>23</b>	

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

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

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

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

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

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25 121,024.

26 Property used more than 50% in a qualified business use: FREIGHTLINER M1114231 100.00% 151,280. 30,256.5.00 200DB-MQ 1,513.

27 Property used 50% or less in a qualified business use: Table with columns for percentage and S/L status.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 122,537.

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

Section B - Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6, including rows for miles driven and availability for personal use.

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

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

Table for Section C with questions 37-41 and Yes/No columns.

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

Part VI Amortization

Table for Section C with columns (a) through (f) for amortization details.

42 Amortization of costs that begins during your 2023 tax year:

43 Amortization of costs that began before your 2023 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Form **4562**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

# Depreciation and Amortization (Including Information on Listed Property)

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

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

# 2023

Attachment  
Sequence No. **179**

Business or activity to which this form relates

**STORAGE FACILITY - 1620  
STUART ROAD, CLEVELAND,**

Identifying number

**259-51-7291**

**BRANDON TANKERSLEY**

**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.

<b>1</b> Maximum amount (see instructions) .....	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions) .....	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation .....	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29 .....	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	<b>8</b>	
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2022 Form 4562 .....	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	<b>11</b>	
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	<b>12</b>	<b>16,248.</b>
<b>13</b> Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 .....	<b>13</b>	

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.)**

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

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2023 .....	<b>17</b>	<b>22,929.</b>
<b>18</b> 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> 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**

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

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28 .....	<b>21</b>	
<b>22 Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	<b>22</b>	<b>39,177.</b>
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>23</b>	

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

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

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

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

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

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

26 Property used more than 50% in a qualified business use: 2017 GMC TRUCK 111723 100.00% 16,248. 5.00 200DB-MQ 16,248.

27 Property used 50% or less in a qualified business use: Table with columns for percentage and S/L.

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

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 16,248.

Section B - Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (availability and use).

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

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

Table for Section C with questions 37-41 and Yes/No columns.

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

Part VI Amortization

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

42 Amortization of costs that begins during your 2023 tax year: Table with columns for description, date, amount, code, and amortization.

43 Amortization of costs that began before your 2023 tax year SEE STATEMENT 16 43 410.

44 Total. Add amounts in column (f). See the instructions for where to report 44 410.

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

Brandon Tankersley  
143 Kegan Court  
Cleveland, TN 37323

Taxpayer Identification Number: 259-51-7291

For the Year Ending December 31, 2023

Brandon Tankersley is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).



FORM 1040	TOTAL DUE WITH INTEREST AND PENALTIES	STATEMENT 1
AMOUNT DUE		743.
INTEREST NOT INCLUDED		50.
PENALTY NOT INCLUDED		22.
LATE FILING PENALTY NOT INCLUDED		485.
<b>TOTAL DUE</b>		<b>1,300.</b>

FORM 1040	LATE PAYMENT INTEREST				STATEMENT 2	
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	04/15/24	743.	743.	.0800		
LATE FILING PENALTY	04/15/24	485.	1,228.	.0800	183	50.
DATE FILED	10/15/24		1,278.			
<b>TOTAL LATE PAYMENT INTEREST</b>						<b>50.</b>

FORM 1040	LATE PAYMENT PENALTY				STATEMENT 3
DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	04/15/24	743.	743.	6	22.
DATE FILED	10/15/24				
<b>TOTAL LATE PAYMENT PENALTY</b>					<b>22.</b>

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 4
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
FOUNDATION HOUSE	2,208.		
<b>SUBTOTALS</b>	<b>2,208.</b>		
<b>TOTAL TO SCHEDULE A, LINE 11</b>			<b>2,208.</b>

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SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 5
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DESCRIPTION	AMOUNT
DOCTORS, DENTISTS, ETC.	11,251.
PRESCRIPTION MEDICINES AND DRUGS	3,627.
SELF-EMPLOYED HEALTH INSURANCE	3,906.
TOTAL TO SCHEDULE A, LINE 1	18,784.

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SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 6
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DESCRIPTION	AMOUNT
STATE SALES TAX	999.
LOCAL SALES TAX	371.
TOTAL TO SCHEDULE A, LINE 5A	1,370.

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 7

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. TENNESSEE IF, FOR ALL OF 2023, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	999.
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2023? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	135.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2023? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. CLEVELAND	2.7500
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	371.
6A	ADD LINE 1 AND LINE 6.	1,370.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	1,370.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	1,370.

SCHEDULE E	OTHER EXPENSES	STATEMENT 8
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STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312

DESCRIPTION	AMOUNT
STORAGE EXPENSES	11,419.
AMORTIZATION	410.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	11,829.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 9
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DESCRIPTION	AMOUNT
MOVING SERVICE	-24,660.
TOTAL TO SCHEDULE SE, LINE 2	-24,660.

FORM 4952	INVESTMENT INTEREST EXPENSE	STATEMENT 10
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DESCRIPTION	CURRENT	CARRYOVER
FROM STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312	65,935.	
TOTALS TO FORM 4952, LINES 1 AND 2	65,935.	

FORM 4952	INCOME FROM PROPERTY HELD FOR INVESTMENT	STATEMENT 11
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DESCRIPTION	AMOUNT
STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312	201,869.
TOTAL TO FORM 4952, LINE 4A	201,869.

FORM 4952	INVESTMENT EXPENSES	STATEMENT 12
DESCRIPTION		AMOUNT
STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312		63,003.
TOTAL TO FORM 4952, LINE 5		63,003.

FORM 4952	INVESTMENT INTEREST EXPENSE DEDUCTION SUMMARY	STATEMENT 13			
NAME	FORM OR SCHEDULE	INVESTMENT INTEREST EXPENSE	INVESTMENT INTEREST EXPENSE C/O	DISALLOWED INVESTMENT INTEREST EXPENSE	ALLOWED INVESTMENT INTEREST EXPENSE
FROM STORAGE FACILITY	SCH E	65,935.	0.	0.	65,935.
TOTALS		65,935.	0.	0.	65,935.

FORM 4952AMT	INVESTMENT INTEREST EXPENSE	STATEMENT 14	
DESCRIPTION		CURRENT	CARRYOVER
FROM STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312		65,935.	
TOTALS TO FORM 4952AMT, LINES 1 AND 2		65,935.	

FORM 4562

PART I - BUSINESS INCOME

STATEMENT 15

INCOME TYPE	AMOUNT
SCH C - CLEVELAND MOVING DBA SOUTHEAST MOVING	-24,660.
SCH E - 1620 STUART ROAD, CLEVELAND, TN 37312	72,931.
SECTION 179 EXPENSE	16,248.
<b>TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11</b>	<b>64,519.</b>

FORM 4562

PART VI - AMORTIZATION

STATEMENT 16

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORT. AMOUNT	(D) CODE SECT.	(E) LIFE/ RATE	(F) ACCUM. AMORT.	(G) AMORT. THIS YEAR
SCH E STORAGE FACILITY - 1620 STUART ROAD, CLEVELAND, TN 37312						
LOAN COSTS	04/01/21	12,309.		360M	718.	410.
<b>TOTAL TO FORM 4562, LINE 43</b>						<b>410.</b>

2023 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - BRANDON TANKERSLEY

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	MACK TRUCK	010822	200DB	5.00	17	119,227.		119,227.	0.			0.
8	FREIGHTLINER M2 EXTENDED	111423	200DB	5.00	21	151,280.		121,024.	30,256.			122,537.
2	STORAGE FACILITY	040121	SL	39.00	17	894,223.			894,223.	16,241.		22,929.
3	LAND	040121	L			345,236.			345,236.			0.
4	LOAN COSTS	040121		360M	43	12,309.			12,309.	718.		410.
5	VACANT LAND	060122	L			210,000.			210,000.			0.
6	CAMERA SYSTEM	070122	150DB	15.00	17	5,391.		5,391.	0.			0.
7	2017 GMC TRUCK	111723	200DB	5.00	21	16,248.		16,248.	0.		16,248.	16,248.
	TOTAL SCH C DEPR. & AMORTIZATION					270,507.		240,251.	30,256.			122,537.
	TOTAL SCH E DEPR. & AMORTIZATION					1483407.		21,639.	1461768.	16,959.	16,248.	39,587.
	CURRENT ACTIVITY											
	BEGINNING BALANCE					1586386.		124,618.	1461768.	16,959.		
	ACQUISITIONS					167,528.		137,272.	30,256.	0.		
	DISPOSITIONS					0.			0.	0.		
	ENDING BALANCE					1753914.		261,890.	1492024.	16,959.		