

Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
----------------------------------	--

	2022		2023		Differences
		SGL		SGL	
Filing Status					
Dependents		0		0	
1. Salaries and wages	1.				
2. Interest income	2.				
3. Tax exempt interest income	3.				
4. Dividend income	4.		260	260	
5. Qualified dividend income	5.		244	244	
6. Taxable state/local refunds	6.				
7. Alimony received	7.				
8. Business income/loss	8.				
9. Capital gain/loss	9.	104,599	555,962	451,363	
10. Other gains/losses	10.				
11. Taxable IRA distributions	11.				
12. Taxable pensions	12.				
13. Rent and royalty income including farm rental	13.	121,904	160,492	38,588	
14. Partnership/S corp income	14.				
15. Estate or trust income	15.				
16. Farm income/loss	16.				
17. Unemployment compensation	17.				
18. Taxable social security	18.				
19. Other income	19.				
20. Total income	20.	226,503	716,714	490,211	
21. Moving expenses	21.				
22. Deductible part of self-employment tax	22.				
23. SEP/SIMPLE/Qualified plans deductions	23.				
24. SE health insurance	24.				
25. Penalty on early withdrawal of savings	25.				
26. Alimony paid	26.				
27. IRA deductions	27.				
28. Student loan interest	28.				
29. Other adjustments	29.				
30. Adjusted gross income	30.	226,503	716,714	490,211	
31. Medical	31.				
32. Taxes	32.	10,000	9,870	-130	
33. Interest	33.	30,976	25,461	-5,515	
34. Contributions	34.				
35. Casualty losses	35.				
36. Miscellaneous expenses	36.				
37. Allowable itemized deductions	37.	40,976	35,331	-5,645	
38. Standard deduction	38.	12,950	13,850	900	
		ITEMIZED	ITEMIZED		
39. Deduction taken	39.	40,976	35,331	-5,645	
40. Taxable income before Qual Bus Inc Ded (QBID)	40.	185,527	681,383	495,856	
41. QBID	41.	16,186	25,035	8,849	
42. Taxable income	42.	169,341	656,348	487,007	

Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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		2022	2023	Differences
43. Taxable income from 2YR page 1, line 42	43.	169,341	656,348	487,007
44. Tax on taxable income	44.	25,547	109,068	83,521
45. Alternative minimum tax	45.			
46. Excess advance premium tax credit	46.			
47. Child care credit	47.			
48. Education credits	48.			
T 49. Retirement savings credit	49.			
a 50. Child & other dependent tax credit	50.			
x 51. General business credit	51.			
52. Other credits	52.			
C 53. Total credits	53.			
o 54. Net tax liability	54.	25,547	109,068	83,521
m 55. Self-employment taxes	55.			
p 56. Other taxes	56.	1,007	19,635	18,628
u 57. Total tax	57.	26,554	128,703	102,149
t 58. Income tax withheld	58.			
a 59. Estimated tax payments	59.		20,000	20,000
t 60. Earned income credit	60.			
i 61. Additional Child tax credit	61.			
o 62. Other refundable tax credits	62.			
n 63. Other payments	63.			
64. Total payments	64.		20,000	20,000
65. Tax due/-refund	65.	26,554	108,703	82,149
66. Penalties and interest	66.	887	565	-322
67. Net tax due/-refund	67.	27,441	109,268	81,827
68. Refund applied to estimated tax payments	68.			
69. Refund received	69.			
70. Effective tax rate	70.	16.0 %	20.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2022 Taxable Income	2022 Marginal Tax Rate	2023 Taxable Income	2023 Marginal Tax Rate
Ordinary income	64,742	22.0 %	100,142	24.0 %
Capital income	104,599	15.0 %	556,206	20.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Federal Tax Projection Worksheet 1 - Tax Computation	2023 & 2024
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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		2023	2024	Differences	
		SGL	SGL		
Filing Status					
Dependents					
Income	1. Salaries and wages	1.			
	2. Interest income	2.			
	3. Dividend income	3.	260	260	
	4. Taxable state/local refunds	4.			
	5. Alimony received	5.			
	6. Business income/loss	6.			
	7. Capital gain/loss	7.	555,962	-555,962	
	8. Other gains/losses	8.			
	9. Taxable IRA distributions	9.			
	10. Taxable pensions and annuities	10.			
	11. Schedule E income/loss	11.	160,492	160,492	
	12. Farm income/loss	12.			
	13. Unemployment benefits	13.			
	14. Taxable social security benefits	14.			
	15. Other income	15.			
		16. Total income	716,714	160,752	-555,962
Adjustments	17. Moving expenses	17.			
	18. Deductible part of self-employment tax	18.			
	19. SEP/SIMPLE/Qualified plans deductions	19.			
	20. Self-employed health insurance deduction	20.			
	21. Penalty on early withdrawal of savings	21.			
	22. Alimony paid	22.			
	23. IRA deductions	23.			
	24. Student loan interest deduction	24.			
	25. Other adjustments	25.			
		26. Adjusted gross income	716,714	160,752	-555,962
	Deductions	27. Medical	27.		
28. State/local income or sales taxes		28.	2,326	2,326	
29. Real estate taxes		29.	7,544	7,544	
30. Personal property taxes		30.			
31. Total State/Local taxes. Add lines 28 - 30		31.	9,870	9,870	
32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)		32.	9,870	9,870	
33. Other taxes		33.			
34. Interest		34.	25,461	25,461	
35. Contributions		35.			
36. Casualty losses from a federally declared disaster		36.			
37. Miscellaneous expenses (including qualified disaster loss)		37.			
38. Allowable itemized deductions		38.	35,331	35,331	
39a. Standard deduction		39a.	13,850	14,600	750
39b. Reserved for future use		39b.			
		ITEMIZED	ITEMIZED		
40. Deduction taken	40.	35,331	35,331		
41. Subtract line 40 from line 26	41.	681,383	125,421	-555,962	
42. Qualified business income deduction	42.	25,035	0	-25,035	
43. Taxable income	43.	656,348	125,421	-530,927	

Form 1040	Federal Tax Projection Worksheet 2 - Tax Computation	2023 & 2024
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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		2023	2024	Differences
Filing Status		SGL	SGL	
44. Taxable income from TPW page 1, line 43	44.	656,348	125,421	-530,927
45. Tax on taxable income CG TAX	45.	109,068	23,122	-85,946
46. Taxes from Forms 4972, 8814, and add'l taxes	46.			
47. Alternative minimum tax	47.			
48. Add lines 45, 46, and 47	48.	109,068	23,122	-85,946
49. Foreign tax credit	49.			
T 50. Child and dependent care credit	50.			
a 51. Education credits	51.			
x 52. Retirement savings credit	52.			
53. Credit for the elderly	53.			
C 54. Child tax credit/credit for other dependents	54.			
o 55. Energy Efficient Home Improvement Credit	55.			
m 56. Previously owned clean vehicles credit (Form 8936)	56.			
p 57. New clean vehicles credit (Form 8936)	57.			
u 58. Mortgage interest credit	58.			
t 59. D.C. first-time homebuyer credit	59.			
a 60. Residential Clean Energy Credit	60.			
t 61. Adoption credit	61.			
i 62. General business credit	62.			
o 63. Prior year minimum tax credit	63.			
n 64. Other credits	64.			
65. Total credits	65.			
66. Net tax liability	66.	109,068	23,122	-85,946
67. Self-employment tax	67.			
68. Tax on unreported tips	68.			
69. Tax on IRA or qualified plans	69.			
70. Household employment taxes	70.			
71. First-time homebuyer credit repayment	71.			
72. Reserved	72.			
73. Additional Medicare Tax	73.			
74. Net Investment Income Tax	74.	19,635		-19,635
75. Other taxes	75.			
76. Total tax	76.	128,703	23,122	-105,581
77. Income tax withheld	77.			
78. Estimated tax payments	78.	20,000	24,000	4,000
79. Earned income credit	79.			
80. Additional child tax credit	80.			
81. Reserved	81.			
82. Reserved	82.			
83. Other payments	83.			
84. Total payments	84.	20,000	24,000	4,000
85. Net tax due/-refund	85.	108,703	-878	-109,581
86. Marginal Tax Rate - Ordinary Income	86.	24.0 %	24.0 %	
87. Marginal Tax Rate - Capital Income	87.	20.0 %	15.0 %	
88. Effective Tax Rate	88.	20.0 %	18.0 %	

1040	Federal Return Summary	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Tax Form 1040
 Tax Method Used QUAL DIV CAP GAIN WRK

Filing Status SGL
 Dependents _____

Income

Salaries & wages _____
 Taxable interest income _____
 Tax exempt interest _____
 Dividend income 260
 Qualified dividends 244
 Taxable state/local refunds _____
 Alimony received _____
 Business income/-loss _____
 Capital gain/-loss 555,962
 Other gain/-loss (Form 4797) _____
 Taxable IRA distributions _____
 Taxable pension distributions _____
 Rental, royalty, partnership, etc. income/-loss 160,492
 Farm income/-loss _____
 Unemployment compensation _____
 Taxable social security benefits _____
 Other income _____
Total income 716,714

Adjustments

Moving expenses _____
 Deductible part of self-employment tax _____
 SEP, SIMPLE, and qualified plan deduction _____
 Self-employed health insurance deduction _____
 Alimony paid _____
 IRA deduction _____
 Student loan interest deduction _____
 Other adjustments _____
 Total adjustments _____
Adjusted gross income 716,714

Deductions

Medical and Dental expenses _____
 Taxes paid 9,870
 Interest paid 25,461
 Charitable contributions _____
 Other itemized deductions _____
 Total itemized deductions 35,331
 or, Standard deduction _____
 Taxable income before Qual Bus Inc Ded (QBID) 681,383
 QBID 25,035
Taxable income 656,348

Tax Computation

Regular tax 109,068
 Alternative minimum tax _____
 Excess advance premium tax credit _____
 Total tax before credits 109,068
 Child and dependent care credit _____
 Education credits _____
 Other credits _____
 Total credits _____
 Tax after credits 109,068
 Self-employment tax _____
 Additional tax on IRAs, etc. _____
 Other taxes 19,635
Total tax 128,703

Payments

Federal income tax withheld _____
 Estimated payments 20,000
 Other payments/credits _____
Total payments 20,000

Refund/Amount Due

Amount overpaid _____
 Overpayment applied _____
 Form 2210 penalty 565
Amount due/-refund 109,268
 Failure to file penalty _____
 Failure to pay penalty _____
 Late filing interest _____
Net amount due/-refund 109,268

2024 Estimates

1st quarter _____
 2nd quarter 8,000
 3rd quarter 8,000
 4th quarter 8,000
Total Estimates 24,000

Tax Rates

Marginal tax rate - Ordinary income* 24.0 %
 Marginal tax rate - Capital income* 20.0 %
 Effective tax rate 20.0 %

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

NICHOLAS BOARDMAN
26 PARK AVE
ROCKLEDGE, FL 32955



DAVIES, HOUSER & SECREST, CPA, P.A.
P.O. BOX 129
COCOA, FL 32923-0129
321-636-0426

April 10, 2024

CONFIDENTIAL

NICHOLAS BOARDMAN
26 PARK AVE
ROCKLEDGE, FL 32955

Dear NICK:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

DAVIES, HOUSER & SECREST, CPA, P.A.

Filing Instructions
Electronically Filed
Form 1040 US Individual Income Tax Return
With
Form 1040-V Payment Voucher
Form 8879 IRS e-file Signature Authorization
Taxable Year Ended December 31, 2023

Name: NICHOLAS BOARDMAN

Date Due: April 10, 2024

Remittance: A check in the amount of \$109,268 should be made payable to the United States Treasury and included with the voucher. Write "S.S.N. 767-64-6109, 2023 Form 1040" and your daytime phone number on the check.

Do not attach your payment to Form 1040-V. Instead place them loose in the envelope.

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

Include Form 1040-V with your check.

Signature: Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

DAVIES, HOUSER & SECREST, CPA, P.A.
P.O. BOX 129
COCOA, FL 32923-0129

Important: Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.

Retain a copy of the signed and dated Form 8879 for your records.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

Filing Instructions

Form(s) 1040-ES - Estimated Tax Payments

Taxable Year Ended December 31, 2024

Name: NICHOLAS BOARDMAN

Instructions : Your required 2024 Federal estimated tax payments are as follows:

Due Date	Remittance
4/15/24	\$0
6/17/24	\$8,000
9/16/24	\$8,000
1/15/25	\$8,000

Each payment is to be accompanied by a completed Form 1040-ES payment voucher. Make each check payable to the United States Treasury. Write your social security number and "2024 Form 1040-ES" on the check.

Mail To: Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

Form 1040	Estimated Tax Payments Worksheet	2024
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Summary of Estimated Tax Payments

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2023 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due <small>Column b - Columns c & d</small>	(f) Date paid	(g) Amount paid
1	04/15/24	0			0		
2	06/17/24	8,000			8,000		
3	09/16/24	8,000			8,000		
4	01/15/25	8,000			8,000		
Total		24,000			24,000		

Calculation of 1040-ES Payments

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1. Taxpayer self-employment income adjustment. 1. _____
2. Spouse self-employment income adjustment. 2. _____
3. Other adjustments to adjusted gross income. 3. _____
4. Computed adjustments to adjusted gross income. 4. _____
5. **Add lines 1 through 4.** Total adjustments to adjusted gross income. 5. _____
6. Computed adjustments to self-employment tax. 6. _____
7. Computed adjustments to income tax. 7. _____
8. Other planned adjustments to taxes/credits. 8. _____
9. **Add lines 6 through 8.** Total Planned tax adjustments. 9. _____
10. Enter Total Tax from Form 1040, 1040-SR, or 1040-NR, line 24. 10. _____
11. **Add lines 9 and 10.** Total adjusted tax before adjustments. 11. _____
12. Allowed adjustments from Form 1040-ES Instructions:
 - a. Unreported SS, Medicare tax, and RRTA tax. 12a. _____
 - b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans. 12b. _____
 - c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest. 12c. _____
 - d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136. 12d. _____
- Add Lines 12a through 12d.** Total allowed adjustments. 12. _____
13. **Subtract line 12 from line 11.** 2023 Estimated Tax. 13. _____
14. Enter 2023 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.) 14. _____
15. Enter adjustment(s) to withholding. 15. _____
16. **Estimated 2023 Tax, including adjustments.**
 - a. Based upon adjusted 2023 Tax (line 13 - lines 14 and 15). 16a. **24,000**
 - b. Based upon projected 2024 tax. 16b. _____
- Enter amount from 16a or 16b.** 16. **24,000**
17. Enter 2023 overpayment applied to 2024 estimates from Form 1040, 1040-SR, or 1040-NR, line 36. 17. _____
18. Enter amounts already paid towards 2024 estimates. 18. _____
19. **Subtract lines 17 and 18 from line 16.** 19. **24,000**
20. Enter Rounding adjustment. 20. _____
21. **Add lines 19 and 20.** Balance of Estimated Tax for 2024. 21. **24,000**

Taxpayer Name NICHOLAS BOARDMAN
Spouse Name _____

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

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 59807960426

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

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 a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or 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 my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

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

Date (all numerics) 04/10/24

Taxpayer's PIN (enter five numbers, other than all zeroes) 24611

Spouse's PIN (enter five numbers, other than all zeroes) _____

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

Date

Form **1040**

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 20____, ending _____, 20____. See separate instructions.

Your first name and middle initial NICHOLAS	Last name BOARDMAN	Your social security number 767-64-6109
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. 26 PARK AVE		Apt. no.	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. ROCKLEDGE		State FL		ZIP code 32955
Foreign country name	Foreign province/state/country	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)

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

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									
3a Qualified dividends	3a	244								
4a IRA distributions	4a									
5a Pensions and annuities	5a									
6a Soc. sec. ben.	6a									
b Taxable interest										
b Ordinary dividends										260
b Taxable amount										
b Taxable amount										
b Taxable amount										
c If you elect to use the lump-sum election method, check here (see instructions)										
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here										555,962
8 Other income from Schedule 1, line 10										160,492
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income										716,714
10 Adjustments to income from Schedule 1, line 26										0
11 Subtract line 10 from line 9. This is your adjusted gross income										716,714
12 Standard deduction or itemized deductions (from Schedule A)										35,331
13 Qualified business income deduction from Form 8995 or Form 8995-A										25,035
14 Add lines 12 and 13										60,366
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income										656,348

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	109,068
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	109,068
	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	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	109,068
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	19,635
	24	Add lines 22 and 23. This is your total tax	24	128,703

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2023 estimated tax payments and amount applied from 2022 return	26	20,000
	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	
	33	Add lines 25d, 26, and 32. These are your total payments	33	20,000

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	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	109,268
	38	Estimated tax penalty (see instructions)	38	565

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 **SHAWN M. YOUNT CPA** Phone no. **321-636-0426** Personal identification number (PIN) **11654**

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

Your signature _____ Date _____ Your occupation **REAL ESTATE OWNER**

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation _____

Phone no. _____ Email address **THEBONSAI3880@GMAIL.COM**

Preparer's name **SHAWN M. YOUNT CPA** Preparer's signature **SHAWN M. YOUNT CPA** Date **04/10/24** PTIN **P01711654** Check if: Self-employed

Paid Preparer Use Only Firm's name **DAVIES, HOUSER & SECREST, CPA, P.A.** Phone no. **321-636-0426**

Firm's address **P.O. BOX 129 COCOA FL 32923-0129** Firm's EIN **59-2046542**

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

NICHOLAS BOARDMAN

Your social security number

767-64-6109

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	160,492
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 ABL 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	160,492

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

Schedule 1 (Form 1040) 2023

**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

NICHOLAS BOARDMAN

Your social security number

767-64-6109

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	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	19,635
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:	17a		
b Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k		
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount:	17z		
18 Total additional taxes. Add lines 17a through 17z		18	
19 Reserved for future use		19	
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	19,635

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

NICHOLAS BOARDMAN

767-64-6109

Medical and Dental Expenses table with rows 1-4. Includes caution: Do not include expenses reimbursed or paid by others.

Taxes You Paid table with rows 5-7. Includes sub-rows 5a-5e. Total amount: 9,870.

Interest You Paid table with rows 8-10. Includes caution: Your mortgage interest deduction may be limited. Total amount: 25,461.

Gifts to Charity table with rows 11-14. Includes caution: If you made a gift and got a benefit for it, see instructions.

Casualty and Theft Losses table with row 15.

Other Itemized Deductions table with row 16.

Total Itemized Deductions table with row 17. Total amount: 35,331.

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

Schedule A (Form 1040) 2023

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2023

Attachment
Sequence No. **12**

Name(s) shown on return **NICHOLAS BOARDMAN** Your social security number **767-64-6109**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 0

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	482,000	1,602	0	480,398
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	610,000	485,000	-49,436	75,564
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 555,962

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

Schedule D (Form 1040) 2023

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	<p>16</p>	<p>555,962</p>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
<p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	<p>18</p>	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	<p>19</p>	
<p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<p>21 ()</p>	
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

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

Social security number or taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

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

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

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

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

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

(E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

(F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SPACEX LT COV	VARIOUS	VARIOUS	482,000	1,602			480,398
Client Copy								
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				482,000	1,602		0	480,398

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

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Your social security number

767-64-6109

NICHOLAS BOARDMAN

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 1675 S. FISKE BLVD #D214, ROCKLEDGE, FL 32955
B 1562 UNIVERSITY LN #705, COCOA, FL 32922
C 1562 UNIVERSITY LN #710, COCOA, FL 32922

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 if you meet the requirements to file as a qualified joint venture. See instructions.
A 2 365
B 2 365
C 2 365

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: 3 Rents received 21,565 13,250 15,600
Expenses: 5 Advertising 7 Cleaning and maintenance 94 150
16 Taxes 1,949 1,350 1,350
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 10,856 6,281 9,685

23a Total of all amounts reported on line 3 for all rental properties
23b Total of all amounts reported on line 4 for all royalty properties
23c Total of all amounts reported on line 12 for all properties
23d Total of all amounts reported on line 18 for all properties
23e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include any losses
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, 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

SCHEDULE E

(Form 1040)

Department of the Treasury Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Name(s) shown on return

Your social security number

NICHOLAS BOARDMAN

767-64-6109

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)

Table with 2 columns: Property ID (A, B, C) and Address (3213 MURRELL RD #206, ROCKLEDGE, FL 32955; 1882 MURRELL RD #J38, ROCKLEDGE, FL 32955; 725-727 LUNAR LAKE CIR, COCOA, FL 32922)

Table with 5 columns: Property ID, Type of Property, Fair Rental Days, Personal Use Days, QJV. Rows A, B, C show 2 days of fair rental and 365 days of personal use.

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)

Main income/expense table with columns for Properties A, B, C and rows for Income (Rents, Royalties) and Expenses (Advertising, Insurance, Taxes, etc.). Total income is 26,506.

Summary rows 23a-23e for total amounts reported on various lines.

Final calculation rows 24-26 for total rental real estate and royalty income or loss.

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **13**

Your social security number

767-64-6109

NICHOLAS BOARDMAN

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	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
B If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

1a Physical address of each property (street, city, state, ZIP code)

A	3213 MURRELL RD #106, ROCKLEDGE, FL 32955
B	1711 DIXON BLVD #209, COCOA, FL 32926
C	23 COQUINA RD, ROCKLEDGE, FL 32955

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 if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV	
A 2		A 365			
B 2		B 365			
C 1		C 365			

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3 23,100	10,750	19,782
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9 135	135	1,491
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		2,230
13 Other interest	13		
14 Repairs	14 144		2,169
15 Supplies	15		
16 Taxes	16 1,751	746	1,120
17 Utilities	17		2,344
18 Depreciation expense or depletion	18 2,728	666	8,739
19 Other (list) SEE STATEMENT 7,8,9	19 3,943	3,887	571
20 Total expenses. Add lines 5 through 19	20 8,701	5,434	18,664
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 14,399	5,316	1,118
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0	0

23a Total of all amounts reported on line 3 for all rental properties	23a	
b Total of all amounts reported on line 4 for all royalty properties	23b	
c Total of all amounts reported on line 12 for all properties	23c	
d Total of all amounts reported on line 18 for all properties	23d	
e Total of all amounts reported on line 20 for all properties	23e	

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, 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	

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE E

(Form 1040)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Your social security number

767-64-6109

NICHOLAS BOARDMAN

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 3213 MURRELL RD #203, ROCKLEDGE, FL 32955
B 3213 MURRELL RD #208, ROCKLEDGE, FL 32955
C 3880 S. HIGHWAY 1, ROCKLEDGE, FL 32955

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 if you meet the requirements to file as a qualified joint venture. See instructions.
A 2 365
B 2 365
C 2 365

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: 3 Rents received 25,250 26,150 239,937
4 Royalties received
Expenses: 5 Advertising
6 Auto and travel (see instructions)
7 Cleaning and maintenance 6,493
8 Commissions
9 Insurance 135 135 13,885
10 Legal and other professional fees 2,000
11 Management fees 28,281
12 Mortgage interest paid to banks, etc. (see instructions) 13,605
13 Other interest
14 Repairs 144 925 5,208
15 Supplies
16 Taxes 168 129 23,390
17 Utilities 1,726 11,483
18 Depreciation expense or depletion 4,910 4,910 11,878
19 Other (list) SEE STATEMENT 10,11,12 4,193 4,011 76,159
20 Total expenses. Add lines 5 through 19 9,550 11,836 192,382
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 15,700 14,314 47,555
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 0 0 0

23a Total of all amounts reported on line 3 for all rental properties
b Total of all amounts reported on line 4 for all royalty properties
c Total of all amounts reported on line 12 for all properties
d Total of all amounts reported on line 18 for all properties
e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include any losses
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, 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

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 13

Your social security number

767-64-6109

NICHOLAS BOARDMAN

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 2197 DR HARVEY RILEY ST NE, PALM BAY, FL 32905

B

C

Table with 5 columns: 1b Type of Property, 2 Fair Rental Days, Personal Use Days, QJV, and a sub-table for 2. Row A shows 2 units, 365 fair rental days, and QJV boxes.

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)

Main income/loss table with columns for Properties A, B, C and rows for Income (rents, royalties), Expenses (advertising, repairs, taxes, etc.), and Total Income/Loss (170,666).

For Paperwork Reduction Act Notice, see the separate instructions.

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

Your social security number

NICHOLAS BOARDMAN

767-64-6109

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A						
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30	Add columns (h) and (k) of line 29a			30
31	Add columns (g), (i), and (j) of line 29b			31
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
(f) Other income from Schedule K-1		
A		
B		
34a Totals		
b Totals		
35	Add columns (d) and (f) of line 34a	
36	Add columns (c) and (e) of line 34b	
37	Total estate and trust income or (loss). Combine lines 35 and 36	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below				40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5				41 160,492
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions				42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules				43 86,663

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2023

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	1675 S. FISKE BLVD #D214	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
B	1562 UNIVERSITY LN #705	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
C	1562 UNIVERSITY LN #710	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	10,209	5,907	9,108
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	2,042	1,181	1,822
4 Allocable share of W-2 wages from the trade, business, or aggregation	0	0	0
5 Multiply line 4 by 50% (0.50)	0	0	0
6 Multiply line 4 by 25% (0.25)	0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	53,374	28,014	33,000
8 Multiply line 7 by 2.5% (0.025)	1,334	700	825
9 Add lines 6 and 8	1,334	700	825
10 Enter the greater of line 5 or line 9	1,334	700	825
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	1,334	700	825
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	1,334	700	825
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	1,334	700	825
16 Total qualified business income component. Add all amounts reported on line 15	25,875		

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	25,875	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	9	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	9	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	2	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		25,877
33	Taxable income before qualified business income deduction	33	681,383	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	556,206	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		125,177
36	Income limitation. Multiply line 35 by 20% (0.20)	36		25,035
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		25,035
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		25,035
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	0

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2023

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

NICHOLAS BOARDMAN

Your taxpayer identification number

767-64-6109

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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	3213 MURRELL RD #206	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
B	1882 MURRELL RD #J38	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
C	725-727 LUNAR LAKE CIR	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	8,926	8,881	24,926
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	1,785	1,776	4,985
4 Allocable share of W-2 wages from the trade, business, or aggregation	0	0	0
5 Multiply line 4 by 50% (0.50)	0	0	0
6 Multiply line 4 by 25% (0.25)	0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	55,400	61,000	118,965
8 Multiply line 7 by 2.5% (0.025)	1,385	1,525	2,974
9 Add lines 6 and 8	1,385	1,525	2,974
10 Enter the greater of line 5 or line 9	1,385	1,525	2,974
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	1,385	1,525	2,974
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	1,385	1,525	2,974
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	1,385	1,525	2,974
16 Total qualified business income component. Add all amounts reported on line 15			

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

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

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2023

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	3213 MURRELL RD #106	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
B	1711 DIXON BLVD #209	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
C	23 COQUINA RD	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	13,541	4,999	1,051
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	2,708	1,000	210
4 Allocable share of W-2 wages from the trade, business, or aggregation	0	0	0
5 Multiply line 4 by 50% (0.50)	0	0	0
6 Multiply line 4 by 25% (0.25)	0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	75,000	18,324	244,334
8 Multiply line 7 by 2.5% (0.025)	1,875	458	6,108
9 Add lines 6 and 8	1,875	458	6,108
10 Enter the greater of line 5 or line 9	1,875	458	6,108
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	1,875	458	210
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	1,875	458	210
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	1,875	458	210
16 Total qualified business income component. Add all amounts reported on line 15			

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

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

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2023

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

NICHOLAS BOARDMAN

Your taxpayer identification number

767-64-6109

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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	3213 MURRELL RD #203	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
B	3213 MURRELL RD #208	<input type="checkbox"/>	<input type="checkbox"/>	767-64-6109	<input type="checkbox"/>
C	BONSAI SPACE LLC	<input type="checkbox"/>	<input type="checkbox"/>	84-2660330	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	14,764	13,461	44,719
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	2,953	2,692	8,944
4 Allocable share of W-2 wages from the trade, business, or aggregation	0	0	0
5 Multiply line 4 by 50% (0.50)	0	0	0
6 Multiply line 4 by 25% (0.25)	0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	135,000	135,000	463,248
8 Multiply line 7 by 2.5% (0.025)	3,375	3,375	11,581
9 Add lines 6 and 8	3,375	3,375	11,581
10 Enter the greater of line 5 or line 9	3,375	3,375	11,581
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	2,953	2,692	8,944
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	2,953	2,692	8,944
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	2,953	2,692	8,944
16 Total qualified business income component. Add all amounts reported on line 15			

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

Form **8995-A** (2023)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

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

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	1675 S. FISKE BLVD #D214	10,856	(647)	10,209
	1562 UNIVERSITY LN #705	6,281	(374)	5,907
	1562 UNIVERSITY LN #710	9,685	(577)	9,108
2	Qualified business net (loss) carryforward from prior years. See instructions		2	()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	(10,174)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	170,666
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)		5	(10,174)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Client Copy

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	3213 MURRELL RD #206	9,492	566	8,926
	1882 MURRELL RD #J38	9,444	563	8,881
	725-727 LUNAR LAKE CIR	26,506	1,580	24,926
2	Qualified business net (loss) carryforward from prior years. See instructions			2 ()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 ()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 ()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Client Copy

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Loss Netting and Carryforward

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

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Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	3213 MURRELL RD #106	14,399	(858)	13,541
	1711 DIXON BLVD #209	5,316	(317)	4,999
	23 COQUINA RD	1,118	(67)	1,051
2	Qualified business net (loss) carryforward from prior years. See instructions			2 ()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 ()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 ()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Client Copy

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	3213 MURRELL RD #203	15,700	(936)	14,764
	3213 MURRELL RD #208	14,314	(853)	13,461
	BONSAI SPACE LLC	47,555	(2,836)	44,719
2	Qualified business net (loss) carryforward from prior years. See instructions		2	()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	()
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)		5	()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Client Copy

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Loss Netting and Carryforward

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

NICHOLAS BOARDMAN

767-64-6109

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	2197 DR HARVEY RILEY ST	-10,174	()	()
			()	()
			()	()
2	Qualified business net (loss) carryforward from prior years. See instructions			2 ()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 ()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4 ()
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 ()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Client Copy

Form **8960**

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

OMB No. 1545-2227

2023

Attachment
Sequence No. **72**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on your tax return

Your social security number or EIN

NICHOLAS BOARDMAN

767-64-6109

Part I Investment Income

- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	260
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	160,492	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-86,663	
c	Combine lines 4a and 4b	4c	73,829	
5a	Net gain or loss from disposition of property (see instructions)	5a	555,962	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c	5d	555,962	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6		
7	Other modifications to investment income (see instructions)	7		
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	630,051	

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	630,051
Individuals:			
13	Modified adjusted gross income (see instructions)	13	716,714
14	Threshold based on filing status (see instructions)	14	200,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	516,714
16	Enter the smaller of line 12 or line 15	16	516,714
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	19,635
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2023)

Form **4562**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return

NICHOLAS BOARDMAN

Identifying number

767-64-6109

Business or activity to which this form relates

2197 DR HARVEY RILEY ST

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	1,160,000
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	2,890,000
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	0
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	10/24/23	225,000	27.5 yrs.	MM	S/L	1,705
				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	1,705
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.

Form **4562** (2023)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

Identifying number

NICHOLAS BOARDMAN

767-64-6109

Part I 2023 Passive Activity Loss

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

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	84,003	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	10,174	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c		
d Combine lines 1a, 1b, and 1c	1d		73,829

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a		
b Activities with net loss (enter the amount from Part V, column (b))	2b		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d Combine lines 2a, 2b, and 2c	2d		

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		73,829
--	----------	--	---------------

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

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

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

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

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

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE STATEMENT 14					
Total. Enter on Part I, lines 1a, 1b, and 1c	84,003	10,174			

For Paperwork Reduction Act Notice, see instructions.

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
2197 DR HARVEY RILEY ST	SCH E1	10,174	1.0000	
Total		10,174	1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form **1040** Tax Return Reconciliation Worksheet **2023**

Filing Status: 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household* 5 Qualifying widow(er)*

Taxpayer first name and initial: **NICHOLAS** Last name: **BOARDMAN** Taxpayer social security number: **767-64-6109**

If a joint return, spouse's first name and initial: Last name: Spouse's social security number:

Home address (number and street): **26 PARK AVE** Apt. no.: Presidential Election Campaign: Taxpayer Spouse

City, town or post office, state, and ZIP code: **ROCKLEDGE FL 32955**

Foreign country name: Foreign province/state/county: Foreign postal code:

At anytime during 2023, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes No

6a Taxpayer. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b: 1. Children on 6c who lived with you: 0. Children on 6c who did not live with you: 0. Dependents on 6c not entered above: 0. Total. Add lines above: 1.

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, (4) Other dependents, and a checkbox for 'If more than four dependents, check here'.

Income section table with rows 7-22. Includes categories like Wages, Taxable interest, Dividends, and Total income of 716,714.

Adjusted Gross Income section table with rows 23-37. Includes categories like Educator expenses, Health savings account deduction, and Adjusted gross income of 716,714.

Form **1040** Tax Return Reconciliation Worksheet, Page 2 **2023**

Name **NICHOLAS BOARDMAN** Tp TIN **767-64-6109**

38 Amount from line 37 (adjusted gross income) **38** **716,714**

Tax and Credits (Schedules 2, 3) **39a** Check You were born before January 2,1959, Blind. Spouse was born before January 2,1959, Blind. **Total boxes checked** **39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b**
40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** **35,331**

41 Subtract line 40 and 40b from line 38 **41** **681,383**

42 Qualified business income deduction (see instructions) **42** **25,035**

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** **656,348**

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4972 c **44** **109,068**

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47** **109,068**

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit/credit for other dependents **52**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form:a 3800 b 8801 c **54**

55 Add lines 48 through 54. These are your **total credits** **55**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** **109,068**

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Taxes from: a Form 8959 b Form 8960 c Instructions, enter code(s) **FORM 8960** **61** **19,635**

62 Section 965 net tax liability installment from Form 965-A **62**

63 Add lines 56 through 61. This is your **total tax** **63** **128,703**

64 Federal income tax withheld from:
a Form(s) W-2 **64a**
b Form(s) 1099 **64b**
c Other forms **64c**

65 2023 estimated tax payments and amount applied from 2022 return **65** **20,000**

66 **Earned income credit (EIC)** **66**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Recovery rebate credit **69**

70 Net premium tax credit. Attach Form 8962 **70**

71 Amount paid with request for extension to file **71**

72 Excess social security and tier 1 RRTA tax withheld **72**

73 Credit for federal tax on fuels. Attach Form 4136 **73**

74 Other payments and refundable credits **74**

75 **Total pymts.** Add lines 64 - 74. **75** **20,000**

Refund **76** If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you **overpaid** **76**

77a Amount of line 76 you want **refunded to you**. If Form 8888 is attached, check here **77a**

b Routing number **c** Type: Checking Savings

d Account number

78 Amount of line 76 you want **applied to your 2024 estimated tax** **78**

Amount You Owe **79** **Amount you owe.** Subtract line 75 from line 63. For details on how to pay, see instructions **79** **109,268**

80 Estimated tax penalty (see instructions) **80** **565**

Int/Pen Date filed Int Fail to file Fail to pay Total

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No Personal identification no. (PIN) **11654**

Designee's Name **SHAWN M. YOUNT CPA** Phone no. **321-636-0426**

Other Info Taxpayer Daytime phone number Taxpayer: Occupation **REAL ESTATE OWNER** IRS Identity Protection PIN

Spouse: Occupation IRS Identity Protection PIN

Taxpayer Spouse Email address **THEBONSAI3880@GMAIL.COM**

Federal Statements

1675 S. FISKE BLVD #D214

Statement 1 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINT FEES	\$ 4,797		\$ 4,797
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ <u>5,368</u>		\$ <u>5,368</u>

1562 UNIVERSITY LN #705

Statement 2 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINT FEES	\$ 3,750		\$ 3,750
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ <u>4,321</u>		\$ <u>4,321</u>

1562 UNIVERSITY LN #710

Statement 3 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINT FEES	\$ 2,250		\$ 2,250
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ <u>2,821</u>		\$ <u>2,821</u>

Federal Statements

3213 MURRELL RD #206

Statement 4 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINT FEES	\$ 3,622		\$ 3,622
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ 4,193		\$ 4,193

1882 MURRELL RD #J38

Statement 5 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINT. FEES	\$ 3,925		\$ 3,925
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ 4,496		\$ 4,496

725-727 LUNAR LAKE CIR

Statement 6 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
SHARED EXPENSES	\$		\$
MILEAGE	571		571
TOTAL	\$ 571		\$ 571

Federal Statements

3213 MURRELL RD #106

Statement 7 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO FEES	\$ 3,372		\$ 3,372
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ <u>3,943</u>		\$ <u>3,943</u>

1711 DIXON BLVD #209

Statement 8 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
SHARED EXPENSES	\$		\$
MILEAGE	571		571
HOA FEES	3,316		3,316
TOTAL	\$ <u>3,887</u>		\$ <u>3,887</u>

23 COQUINA RD

Statement 9 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
SHARED EXPENSES	\$		\$
MILEAGE	571		571
TOTAL	\$ <u>571</u>		\$ <u>571</u>

Federal Statements

3213 MURRELL RD #203

Statement 10 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
HOA DUES	\$ 3,622		\$ 3,622
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ 4,193		\$ 4,193

3213 MURRELL RD #208

Statement 11 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
HOA DUES	\$ 3,440		\$ 3,440
SHARED EXPENSES			
MILEAGE	571		571
TOTAL	\$ 4,011		\$ 4,011

BONSAI SPACE LLC

Statement 12 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
LABOR	\$ 21,343		\$ 21,343
OFFICE EXPENSE	47,798		47,798
MILEAGE	6,280		6,280
SHARED EXPENSES			
TRAVEL	638		638
MISC EXPENSES	63		63
SOFTWARE SUBSCRIPTIONS	37		37
TOTAL	\$ 76,159		\$ 76,159

Federal Statements

2197 DR HARVEY RILEY ST

Statement 13 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
BANK FEES	\$ 25		\$ 25
TOTAL	\$ 25		\$ 25

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Federal Statements

Statement 14 - Form 8582, Part IV - Lines 1a, 1b, and 1c

<u>Description</u>	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Prior Year Unallowed Loss</u>	<u>Overall Gain</u>	<u>Overall Loss</u>
1711 DIXON BLVD #209	\$ 5,316	\$	\$	\$ 5,316	\$
23 COQUINA RD	1,118			1,118	
3213 MURRELL RD #203	15,700			15,700	
3213 MURRELL RD #208	14,314			14,314	
BONSAI SPACE LLC	47,555			47,555	
2197 DR HARVEY RILEY ST					
		<u>10,174</u>			10,174
TOTAL	<u>\$ 84,003</u>	<u>\$ 10,174</u>	<u>\$ 0</u>		

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Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2023**

Name

NICHOLAS BOARDMAN

Taxpayer Identification Number

767-64-6109

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	656,348	
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a*	2.	244	
3. Are you filing Schedule D?*			
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	}		
<input type="checkbox"/> No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7			
4. Add lines 2 and 3	4.	556,206	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	100,142	
6. Enter:			
\$44,625 if single or married filing separately,	}		
\$89,250 if married filing jointly or qualifying surviving spouse,			
\$59,750 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	44,625	
8. Enter the smaller of line 5 or line 7	8.	44,625	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	0	
10. Enter the smaller of line 1 or line 4	10.	556,206	
11. Enter the amount from line 9	11.	0	
12. Subtract line 11 from line 10	12.	556,206	
13. Enter:			
\$492,300 if single,	}		
\$276,900 if married filing separately,			
\$553,850 if married filing jointly or qualifying surviving spouse,			
\$523,050 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	492,300	
15. Add lines 5 and 9	15.	100,142	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	392,158	
17. Enter the smaller of line 12 or line 16	17.	392,158	
18. Multiply line 17 by 15% (0.15)	18.	58,824	
19. Add lines 9 and 17	19.	392,158	
20. Subtract line 19 from line 10	20.	164,048	
21. Multiply line 20 by 20% (0.20)	21.	32,810	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	17,434	
23. Add lines 18, 21, and 22	23.	109,068	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	203,181	
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	109,068	

*If you are filing Form 2555, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form **1040****General Sales Tax Deduction Worksheet****2023**

Name as shown on return

NICHOLAS BOARDMAN

Taxpayer Identification Number

767-64-6109State of
FLORIDALocality of
BREVARD COUNTY (1.0)**General Sales Tax from IRS Tables**

- | | | |
|--|----|----------------|
| 1. Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11 | 1. | <u>716,714</u> |
| 2. Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges) | 2. | _____ |
| 3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.
Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2023 | 3. | _____ |
| 4. Add lines 1 through 3, this is income for general sales tax table purposes | 4. | <u>716,714</u> |
| 5. Enter the amount from the sales tax table in the Schedule A instructions.
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8
and enter the amount from line 5 on line 9 | 5. | <u>1,993</u> |
| 6. Enter the number of days of residence in state | 6. | _____ |
| 7. Total days in year | 7. | <u>365</u> |
| 8. Divide line 6 by line 7 (rounded to at least 3 decimal places) | 8. | _____ |
| 9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. | 9. | <u>1,993</u> |

Local Sales Tax Using IRS Tables

- | | | |
|--|-----|----------------|
| 10. Enter the amount from the sales tax table in the Schedule A instructions. | 10. | <u>1,993</u> |
| 11. If you are a resident of Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. | 11. | _____ |
| 12. Enter the local general sales tax rate (exclude statewide local sales tax rate) | 12. | <u>1.00000</u> |
| 13. Enter the state general sales tax rate (include statewide local sales tax rate) | 13. | <u>6.0000</u> |
| 14. Divide line 12 by line 13 (rounded to at least 3 decimal places) | 14. | <u>0.167</u> |
| 15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19
If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19 | 15. | <u>333</u> |
| 16. Enter the number of days of residence in locality | 16. | _____ |
| 17. Total days in year | 17. | <u>365</u> |
| 18. Divide line 16 by line 17 (rounded to at least 3 decimal places) | 18. | _____ |
| 19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. | 19. | <u>333</u> |

General Sales Tax Summary

- | | | |
|---|-----|--------------|
| 20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets | 20. | <u>1,993</u> |
| 21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets | 21. | <u>333</u> |
| 22. Add lines 20 and 21, this is the total General Sales taxes using the tables | 22. | <u>2,326</u> |
| 23. Enter the actual state and local general sales taxes paid | 23. | _____ |
| 24. Enter the greater of line 22 or line 23 | 24. | <u>2,326</u> |
| 25. Enter the state and local taxes paid on specified items (major purchases) | 25. | _____ |
| 26. Add lines 24 and 25, this is the deductible General Sales tax | 26. | <u>2,326</u> |
| 27. Enter total state and local income taxes paid | 27. | _____ |

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

Form 1040	Sale of Home Worksheets	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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- Only the sale of the home portion is reported on this worksheet. Gains that qualify for exclusion on business/rental portion must divide the maximum exclusion between the business and personal part. Please see **IRS Publication 523, Selling Your Home** for details.

Description of home sold **1537 AUBURN LAKES DRIVE**

Worksheet 2. Gain (or Loss), Exclusion, and Taxable Gain

Elected to pay tax on the entire gain and not take the exclusion <input type="checkbox"/>	
Part 1: Gain (or Loss) on Sale	
1. Selling price of home	1. <u>610,000</u>
2. Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges)	2. <u>49,436</u>
3. Subtract line 2 from line 1. This is the amount realized	3. <u>560,564</u>
4. Adjusted basis of home sold	4. <u>485,000</u>
5. Gain or (loss) on the sale. Subtract line 4 from line 3. If this is a loss, stop here	5. <u>75,564</u>
Part 2: Exclusion and Taxable Gain	
6. Enter any depreciation allowed or allowable on the property for periods after May 6, 1997. If none enter -0-	6. _____
7. Subtract line 6 from line 5. If the result is less than zero, enter -0-	7. _____
8. Aggregate number of days of nonqualified use after 2008. If none, enter -0-. If line 8 is equal to zero, skip to line 12 and enter the amount from line 7 on line 12	8. _____
9. Number of days taxpayer owned the property	9. _____
10. Divide the amount on line 8 by the amount on line 9. Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.00	10. _____
11. Gain allocated to nonqualified use. (Line 7 multiplied by line 10)	11. _____
12. Gain eligible for exclusion. Subtract line 11 from line 7	12. _____
13. If you qualify to exclude gain on the sale, enter your maximum exclusion. (See IRS Publication 523). If you do qualify for a reduced maximum exclusion, enter the amount from Worksheet 3, line 7. If you do not qualify to exclude gain, enter -0-	13. <u>0</u>
14. Exclusion. Enter the smaller of line 12 or line 13	14. _____
15. Taxable gain. Subtract line 14 from line 5. Report your taxable gain on Form 8949 and Schedule D (Form 1040) as described under "Reporting the Sale" in IRS Publication 523. If the amount on line 6 of this worksheet is more than zero, complete line 16	15. <u>75,564</u>
16. Enter the smaller of line 6 or line 15. Enter this amount on line 12 of the Unrecaptured Section 1250 Gain Worksheet in the instructions for Schedule D (Form 1040)	16. _____

Worksheet 3. Reduced Maximum Exclusion

	(a) You	(b) Your Spouse
1. Maximum amount	1. _____	_____
2a. Enter the number of days that you used the property as a main home during the 5-year period ending on the date of sale. (If married filing jointly, fill in columns (A) and (B))	2a. _____	_____
b. Enter the number of days that you owned the property during the 5-year period ending on the date of sale. (If married filing jointly and one spouse owned the property longer than the other spouse, both spouses are treated as owning the property for the longer period)	b. _____	_____
c. Enter the smaller of line 2a or 2b	c. _____	_____
3. Have you (or your spouse if filing jointly) excluded gain from the sale of another home during the 2-year period ending on the date of this sale? No. Skip line 3 and enter the number of days from line 2c on line 4 Yes. Enter the number of days between the date of the most recent sale of	3. _____	_____
4. Enter the smaller of line 2c or 3	4. _____	_____
5. Divide the amount on line 4 by 730 days. Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.000	5. _____	_____
6. Multiply the amount on line 1 by the decimal amount on line 5	6. _____	_____
7. Reduced maximum exclusion. Add the amounts in columns (a) and (b) of line 6. Enter it here and on Worksheet 2, line 13	7. _____	_____

Form 1040	Form 8960 - Net Investment Income Worksheet 1	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Form 8960, Line 4b, Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business

Activity	Profit or loss on Sch C / Net Rental Income(Loss) on Sch E	Net Royalty Income(Loss) on Sch E	Net K-1 Nonpassive Income(Loss) on Sch E	Net K-1 Passive Income(Loss) on Sch E	Non-section 1411 Adjustment
SEE STATEMENT					
Totals	86,663				
Additional adjustment					▶
Total adjustment. Enter on Form 8960, line 4b					▶ -86,663

Form 8960, Line 5b, Net gain or loss from disposition of property not subject to net investment income tax

Description	Schedule D Short Term Gain(Loss)	Schedule D Long Term Gain(Loss)	Form 4797 Short Term Gain(Loss)	Form 4797 Long Term Gains (Losses)	Non-section 1411 Adjustment
Totals					
Adjustment for capital loss carryforward from 2022					
Total capital gain/(loss)			Total ordinary gain/(loss)		
Additional adjustment					▶
Total net gain or loss from disposition of property not subject to net investment income tax					▶
Adjustment for capital loss carryover to 2024. Lesser of line 3 or 4 from worksheet below, entered as a negative number					▶ 0
Total adjustment. Enter on Form 8960, line 5b					▶

Adjustment for capital loss carryover to 2024

Complete this worksheet if there is a capital loss carryover to next year

1. Enter the Total capital gain/(loss) excluded. If a gain, enter as a positive. If a loss, enter as a negative. _____ 1. _____
2. Enter the Total adjustment from disposition of partnership interest or S corporation stock from Net Investment Income Worksheet 3 _____ 2. _____
3. Combine lines 1 and 2. If zero or less, enter -0- _____ 3. _____
4. Enter the amount of capital loss carried over to the following year, as a positive number _____ 4. _____

Form 1040	Passive Activity Deduction Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
Activity <u>2197 DR HARVEY RILEY ST</u>	Form <u>SCH E</u> Unit <u>14</u>
Type <u>RENTAL REAL ESTATE W/ACTIVE PARTICIPATION</u>	Entire Disposition of Activity _____

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		10,174	10,174	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		10,174	10,174	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

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Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 1675 S. FISKE BLVD #D214	Form/Schedule E	Unit 1
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	10,856
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	10,856

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
----------------------------------	--

Property Description 1562 UNIVERSITY LN #705	Form/Schedule E	Unit 2
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	6,281
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	6,281

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
----------------------------------	--

Property Description 1562 UNIVERSITY LN #710	Form/Schedule E	Unit 3
--	---------------------------	------------------

1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	9,685
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	9,685

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
----------------------------------	--

Property Description 3213 MURRELL RD #206	Form/Schedule E	Unit 4
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	9,492
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	9,492

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 1882 MURRELL RD #J38	Form/Schedule E	Unit 5
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	9,444
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	9,444

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 725-727 LUNAR LAKE CIR	Form/Schedule E	Unit 6
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	26,506
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	26,506

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 3213 MURRELL RD #106	Form/Schedule E	Unit 7
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	14,399
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	14,399

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 1711 DIXON BLVD #209	Form/Schedule E	Unit 9
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	5,316
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	5,316

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 23 COQUINA RD	Form/Schedule E	Unit 10
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	1,118
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	1,118

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 3213 MURRELL RD #203	Form/Schedule E	Unit 11
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	15,700
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	15,700

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 3213 MURRELL RD #208	Form/Schedule E	Unit 12
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	14,314
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	14,314

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description BONSAI SPACE LLC	Form/Schedule E	Unit 13
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	47,555
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	47,555

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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Property Description 2197 DR HARVEY RILEY ST	Form/Schedule E	Unit 14
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1.	-10,174
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior year suspended losses utilized this year:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 expense	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8. Reserved	8.	
9. Reserved	9.	
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	-10,174

Carryovers:	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Passive activity:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Federal Statements

Form 1040, Dividend Income

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>	<u>Section 199A Dividends</u>
ROBINHOOD SECURITIES	\$ <u>260</u>	\$ <u>244</u>	\$ <u>9</u>
TOTAL	\$ <u><u>260</u></u>	\$ <u><u>244</u></u>	\$ <u><u>9</u></u>

Form 1040, Line 26 - Estimated Tax Payments and Amount Applied From Previous Year

<u>Description</u>	<u>Amount</u>
3RD QUARTER ESTIMATE PAYMENT	\$ <u>20,000</u>
TOTAL	\$ <u><u>20,000</u></u>

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Federal Statements

Schedule A, Line 5a - State and Local General Sales Taxes

<u>Description</u>	<u>Amount</u>
GENERAL SALES TAX	\$ 2,326
TOTAL	\$ 2,326

Schedule A, Line 5b - Real Estate Taxes

<u>Description</u>	<u>Amount</u>
9 ORANGE AVE	\$ 3,483
26 PARK AVE	1,733
2197 DR HARVEY RILEY ST	2,328
TOTAL	\$ 7,544

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

<u>Description</u>	<u>Amount</u>
9 ORANGE AVE	\$ 8,158
1537 AUBURN LAKES	3,077
26 PARK AVE	5,637
24 PARK AVE	8,589
TOTAL	\$ 25,461

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Federal Statements

1675 S. FISKE BLVD #D214

Schedule E, Line 3 - Rents Received

Description	Amount
RENT INCOME	\$ 21,565
TOTAL	\$ 21,565

1675 S. FISKE BLVD #D214

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

1675 S. FISKE BLVD #D214

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
REAL ESTATE TAXES	\$ 1,949		\$ 1,949
TOTAL	\$ 1,949		\$ 1,949

1562 UNIVERSITY LN #705

Schedule E, Line 3 - Rents Received

Description	Amount
RENT INCOME	\$ 13,250
TOTAL	\$ 13,250

1562 UNIVERSITY LN #705

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

Federal Statements

1562 UNIVERSITY LN #705

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 1,350		\$ 1,350
TOTAL	\$ 1,350		\$ 1,350

1562 UNIVERSITY LN #710

Schedule E, Line 3 - Rents Received

<u>Description</u>	<u>Amount</u>
RENT INCOME	\$ 15,600
TOTAL	\$ 15,600

1562 UNIVERSITY LN #710

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

1562 UNIVERSITY LN #710

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 1,350		\$ 1,350
TOTAL	\$ 1,350		\$ 1,350

Federal Statements

3213 MURRELL RD #206

Schedule E, Line 3 - Rents Received

<u>Description</u>	<u>Amount</u>
RENT INCOME	\$ 17,730
TOTAL	\$ 17,730

3213 MURRELL RD #206

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

3213 MURRELL RD #206

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 1,751		\$ 1,751
TOTAL	\$ 1,751		\$ 1,751

1882 MURRELL RD #J38

Schedule E, Line 3 - Rents Received

<u>Description</u>	<u>Amount</u>
RENTS RECEIVED	\$ 2,077
HOUSING AUTHORITY OF BREVARD	16,123
TOTAL	\$ 18,200

1882 MURRELL RD #J38

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

Federal Statements

1882 MURRELL RD #J38

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 1,657		\$ 1,657
TOTAL	\$ 1,657		\$ 1,657

725-727 LUNAR LAKE CIR

Schedule E, Line 3 - Rents Received

<u>Description</u>	<u>Amount</u>
RENT INCOME	\$ 42,874
TOTAL	\$ 42,874

725-727 LUNAR LAKE CIR

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE	\$ 3,998		\$ 3,998
TOTAL	\$ 3,998		\$ 3,998

725-727 LUNAR LAKE CIR

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 2,396		\$ 2,396
TOTAL	\$ 2,396		\$ 2,396

Federal Statements

3213 MURRELL RD #106

Schedule E, Line 3 - Rents Received

Description	Amount
RENT INCOME	\$ 23,100
TOTAL	\$ 23,100

3213 MURRELL RD #106

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

3213 MURRELL RD #106

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
REAL ESTATE TAXES	\$ 1,751		\$ 1,751
TOTAL	\$ 1,751		\$ 1,751

1711 DIXON BLVD #209

Schedule E, Line 3 - Rents Received

Description	Amount
RENT INCOME	\$ 10,750
TOTAL	\$ 10,750

1711 DIXON BLVD #209

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
INSURANCE	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

Federal Statements

1711 DIXON BLVD #209

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
REAL ESTATE TAXES	\$ 746		\$ 746
TOTAL	\$ 746		\$ 746

23 COQUINA RD

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE	\$ 1,491		\$ 1,491
TOTAL	\$ 1,491		\$ 1,491

23 COQUINA RD

Schedule E, Line 12 - Mortgage Interest Paid to Banks

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
MORTGAGE INTEREST	\$ 2,230		\$ 2,230
TOTAL	\$ 2,230		\$ 2,230

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3213 MURRELL RD #203

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE (RENT, 11)	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

3213 MURRELL RD #208

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE (RENT, 12)	\$ 135		\$ 135
TOTAL	\$ 135		\$ 135

BONSAI SPACE LLC

Schedule E, Line 3 - Rents Received

<u>Description</u>	<u>Amount</u>
RENT	\$ 239,937
OTHER RENT	
TOTAL	\$ 239,937

BONSAI SPACE LLC

Schedule E, Line 9 - Insurance

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
INSURANCE (RENT, 13)	\$ 13,885		\$ 13,885
TOTAL	\$ 13,885		\$ 13,885

BONSAI SPACE LLC

Schedule E, Line 10 - Legal and Professional Fees

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
LEGAL & PROFESSIONAL (RENT, 13)	\$ 2,000		\$ 2,000
TOTAL	\$ 2,000		\$ 2,000

Federal Statements

BONSAI SPACE LLC

Schedule E, Line 12 - Mortgage Interest Paid to Banks

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
	\$ 13,605		\$ 13,605
TOTAL	\$ 13,605		\$ 13,605

BONSAI SPACE LLC

Schedule E, Line 16 - Taxes

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
LICENSES	\$ 37		\$ 37
PERSONAL PROPERTY TAXES	5,413		5,413
OTHER TAXES	17,940		17,940
TOTAL	\$ 23,390		\$ 23,390

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Schedule E, Line 43 - Reconciliation for Real Estate Professionals

<u>Activity Name</u>	<u>Screen</u>	<u>Unit #</u>	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Form Location</u>
1675 S. FISKE BLVD #D214	E	1	\$ 10,856	\$	SCH E PG 1
1562 UNIVERSITY LN #705	E	2	6,281		SCH E PG 1
1562 UNIVERSITY LN #710	E	3	9,685		SCH E PG 1
3213 MURRELL RD #206	E	4	9,492		SCH E PG 1
1882 MURRELL RD #J38	E	5	9,444		SCH E PG 1
725-727 LUNAR LAKE CIR	E	6	26,506		SCH E PG 1
3213 MURRELL RD #106	E	7	14,399		SCH E PG 1
TOTAL			<u>\$ 86,663</u>	<u>\$ 0</u>	

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Federal Statements

Schedule C (Form 8995-A), Line 5 - Allocation of Losses to Each Trade or Business

<u>Trade or Business</u>	<u>Qualified Business Income</u>	<u>Ratio</u>	<u>Allocated QBI Loss</u>
1675 S. FISKE BLVD #D214	\$ 10,856	0.0636	\$ 647
1562 UNIVERSITY LN #705	6,281	0.0368	374
1562 UNIVERSITY LN #710	9,685	0.0567	577
3213 MURRELL RD #206	9,492	0.0556	566
1882 MURRELL RD #J38	9,444	0.0553	563
725-727 LUNAR LAKE CIR	26,506	0.1553	1,580
3213 MURRELL RD #106	14,399	0.0844	858
1711 DIXON BLVD #209	5,316	0.0311	317
23 COQUINA RD	1,118	0.0066	67
3213 MURRELL RD #203	15,700	0.0920	936
3213 MURRELL RD #208	14,314	0.0839	853
BONSAI SPACE LLC	47,555	0.2786	2,836
TOTAL	<u>\$ 170,666</u>	<u>1.0000</u>	<u>\$ 10,174</u>

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Form 8960, Line 4b, Adjustment for Non-section 1411 Trade or Business

Activity				
Net Rental Income (loss) on Sched E	Net Royalty Income (loss) on Sched E	Net K-1 Nonpassive Inc(loss) on Sched E	Net K-1 Passive Inc(loss) on Sched E	Non-section 1411 Adjustment
1675 S. FISKE BLVD #D214 \$ 10,856	\$	\$	\$	\$ -10,856
1562 UNIVERSITY LN #705 6,281				-6,281
1562 UNIVERSITY LN #710 9,685				-9,685
3213 MURRELL RD #206 9,492				-9,492
1882 MURRELL RD #J38 9,444				-9,444
725-727 LUNAR LAKE CIR 26,506				-26,506
3213 MURRELL RD #106 14,399				-14,399
TOTAL \$ 86,663	\$ 0	\$ 0	\$ 0	\$ -86,663

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Federal Asset Report

1675 S. FISKE BLVD #D214

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1675 S. FISKE BLVD UNIT D214 - BLDG	1/01/15	53,374			53,374	27 MMS/L	15,446	1,941
			<u>53,374</u>			<u>53,374</u>		<u>15,446</u>	<u>1,941</u>
Other Depreciation:									
2	1675 S. FISKE BLVD UNIT D214 - LAND	1/01/15	4,626			4,626	0 -- Land	0	0
	Total Other Depreciation		<u>4,626</u>			<u>4,626</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,626</u>			<u>4,626</u>		<u>0</u>	<u>0</u>
	Grand Totals		58,000			58,000		15,446	1,941
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>58,000</u>			<u>58,000</u>		<u>15,446</u>	<u>1,941</u>

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Federal Asset Report

1562 UNIVERSITY LN #705

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1562 UNIVERSITY LN UNIT 705 - BLDG	7/20/15	28,014			28,014	27 MMS/L	7,598	1,019
			<u>28,014</u>			<u>28,014</u>		<u>7,598</u>	<u>1,019</u>
Other Depreciation:									
2	1562 UNIVERSITY LN UNIT 705 - LAND	7/20/15	2,986			2,986	0 -- Land	0	0
	Total Other Depreciation		<u>2,986</u>			<u>2,986</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>2,986</u>			<u>2,986</u>		<u>0</u>	<u>0</u>
	Grand Totals		31,000			31,000		7,598	1,019
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>31,000</u>			<u>31,000</u>		<u>7,598</u>	<u>1,019</u>

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Federal Asset Report

1562 UNIVERSITY LN #710

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1562 UNIVERSITY LN UNIT 710 - BLDG	2/26/16	33,000			33,000	27 MMS/L	8,250	1,200
			<u>33,000</u>			<u>33,000</u>		<u>8,250</u>	<u>1,200</u>
Other Depreciation:									
2	1562 UNIVERSITY LN UNIT 710 - LAND	2/26/16	4,000			4,000	0 -- Land	0	0
	Total Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		37,000			37,000		8,250	1,200
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>37,000</u>			<u>37,000</u>		<u>8,250</u>	<u>1,200</u>

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 767-64-6109
 FYE: 12/31/2023

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Federal Asset Report
3213 MURRELL RD #206

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 206 - BLDG	3/03/16	55,400			55,400	27 MMS/L	13,682	2,015
			<u>55,400</u>			<u>55,400</u>		<u>13,682</u>	<u>2,015</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 206 - LAND	3/03/16	4,500			4,500	0 -- Land	0	0
	Total Other Depreciation		<u>4,500</u>			<u>4,500</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,500</u>			<u>4,500</u>		<u>0</u>	<u>0</u>
	Grand Totals		59,900			59,900		13,682	2,015
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>59,900</u>			<u>59,900</u>		<u>13,682</u>	<u>2,015</u>

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Federal Asset Report

1882 MURRELL RD #J38

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1882 MURRELL RD UNIT J-38 - BLDG	9/29/16	61,000			61,000	27 MMS/L	13,956	2,218
			<u>61,000</u>			<u>61,000</u>		<u>13,956</u>	<u>2,218</u>
Other Depreciation:									
2	1882 MURRELL RD UNIT J-38 - LAND	9/29/16	4,000			4,000	0 -- Land	0	0
	Total Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		65,000			65,000		13,956	2,218
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>65,000</u>			<u>65,000</u>		<u>13,956</u>	<u>2,218</u>

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Federal Asset Report

725-727 LUNAR LAKE CIR

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
2	725/727 LUNAR LAKE CIR - BLDG	4/17/17	94,000			94,000	27 MMS/L	13,415	2,350
3	MAJOR REPAIRS	6/30/18	24,965		X	0	5 HY 200DB	24,965	0
			<u>118,965</u>			<u>94,000</u>		<u>38,380</u>	<u>2,350</u>
Other Depreciation:									
1	725-727 LUNAR LAKE CIR - LAND	4/17/17	5,000			5,000	0 -- Land	0	0
	Total Other Depreciation		<u>5,000</u>			<u>5,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>5,000</u>			<u>5,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		123,965			99,000		38,380	2,350
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>123,965</u>			<u>99,000</u>		<u>38,380</u>	<u>2,350</u>

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Federal Asset Report

3213 MURRELL RD #106

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 106 - BLDG	12/31/17	<u>75,000</u>			<u>75,000</u>	27 MMS/L	<u>13,636</u>	<u>2,728</u>
			<u>75,000</u>			<u>75,000</u>		<u>13,636</u>	<u>2,728</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 106 - LAND	12/31/17	<u>7,000</u>			<u>7,000</u>	0 -- Land	<u>0</u>	<u>0</u>
	Total Other Depreciation		<u>7,000</u>			<u>7,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>7,000</u>			<u>7,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		82,000			82,000		13,636	2,728
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>82,000</u>			<u>82,000</u>		<u>13,636</u>	<u>2,728</u>

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Federal Asset Report

1711 DIXON BLVD #209

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1711 DIXON BLVD UNIT 209 BLDG	3/20/19	18,324			18,324	27 MMS/L	2,527	666
			<u>18,324</u>			<u>18,324</u>		<u>2,527</u>	<u>666</u>
Other Depreciation:									
2	1711 DIXON BLVD UNIT 209 LAND	3/20/19	2,000			2,000	0 -- Land	0	0
	Total Other Depreciation		<u>2,000</u>			<u>2,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>2,000</u>			<u>2,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		20,324			20,324		2,527	666
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>20,324</u>			<u>20,324</u>		<u>2,527</u>	<u>666</u>

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Federal Asset Report
23 COQUINA RD

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	23 COQUINA RD BLDG	5/08/20	240,334			240,334	27 MMS/L	22,941	8,739
3	AC UNIT	5/08/20	4,000		X	0	5 HY 200DB	4,000	0
			<u>244,334</u>			<u>240,334</u>		<u>26,941</u>	<u>8,739</u>
Other Depreciation:									
2	23 COQUINA RD LAND	5/08/20	26,704			26,704	0 -- Land	0	0
	Total Other Depreciation		<u>26,704</u>			<u>26,704</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>26,704</u>			<u>26,704</u>		<u>0</u>	<u>0</u>
	Grand Totals		271,038			267,038		26,941	8,739
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>271,038</u>			<u>267,038</u>		<u>26,941</u>	<u>8,739</u>

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Federal Asset Report

3213 MURRELL RD #203

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 203 - BLDG	2/15/22	135,000			135,000	27 MMS/L	4,295	4,910
			<u>135,000</u>			<u>135,000</u>		<u>4,295</u>	<u>4,910</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 203 - LAND	2/15/22	15,000			15,000	0 -- Land	0	0
	Total Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		150,000			150,000		4,295	4,910
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>150,000</u>			<u>150,000</u>		<u>4,295</u>	<u>4,910</u>

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Federal Asset Report

3213 MURRELL RD #208

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 208 - BLDG	2/15/22	135,000			135,000	27 MMS/L	4,295	4,910
			<u>135,000</u>			<u>135,000</u>		<u>4,295</u>	<u>4,910</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 208 - LAND	2/15/22	15,000			15,000	0 -- Land	0	0
	Total Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		150,000			150,000		4,295	4,910
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>150,000</u>			<u>150,000</u>		<u>4,295</u>	<u>4,910</u>

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Federal Asset Report BONSAI SPACE LLC

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	MOTEL BLDG	3/11/20	390,365			390,365	39 MMS/L	27,943	10,009
3	PLUMBING	3/11/20	5,095			5,095	39 MMS/L	365	130
4	ELECTRICAL	3/11/20	9,003			9,003	39 MMS/L	644	231
5	ROOF	3/11/20	34,438			34,438	39 MMS/L	2,465	883
6	PLUMBING / ELECTRICE	5/01/21	24,347			24,347	39 MMS/L	1,014	625
			<u>463,248</u>			<u>463,248</u>		<u>32,431</u>	<u>11,878</u>
Other Depreciation:									
2	MOTEL LAND	3/11/20	43,374			43,374	0 -- Land	0	0
	Total Other Depreciation		<u>43,374</u>			<u>43,374</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>43,374</u>			<u>43,374</u>		<u>0</u>	<u>0</u>
	Grand Totals		506,622			506,622		32,431	11,878
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>506,622</u>			<u>506,622</u>		<u>32,431</u>	<u>11,878</u>

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Federal Asset Report
2197 DR HARVEY RILEY ST

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Residential Real Property:									
1	2197 DR HARVEY - BUILDING	10/24/23	225,000			225,000	27 MMS/L	0	1,705
			<u>225,000</u>			<u>225,000</u>		<u>0</u>	<u>1,705</u>
Other Depreciation:									
2	2197 DR HARVEY - LAND	10/24/23	25,000			25,000	0 -- Land	0	0
	Total Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		250,000			250,000		0	1,705
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>250,000</u>			<u>250,000</u>		<u>0</u>	<u>1,705</u>

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Bonus Depreciation Report

FYE: 12/31/2023

725-727 LUNAR LAKE CIR

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	MAJOR REPAIRS	6/30/18	24,965		0	0	24,965	0
Grand Total			<u>24,965</u>		<u>0</u>	<u>0</u>	<u>24,965</u>	<u>0</u>

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2460 BOARDMAN, NICHOLAS

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767-64-6109

Bonus Depreciation Report

FYE: 12/31/2023

23 COQUINA RD

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	AC UNIT	5/08/20	4,000		0	0	4,000	0
Grand Total			<u>4,000</u>		<u>0</u>	<u>0</u>	<u>4,000</u>	<u>0</u>

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AMT Asset Report**1675 S. FISKE BLVD #D214**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1675 S. FISKE BLVD UNIT D214 - BLDG	1/01/15	53,374			53,374	27 MMS/L	15,446	1,941
			<u>53,374</u>			<u>53,374</u>		<u>15,446</u>	<u>1,941</u>
Other Depreciation:									
2	1675 S. FISKE BLVD UNIT D214 - LAND	1/01/15	4,626			4,626	0 -- Land	0	0
	Total Other Depreciation		<u>4,626</u>			<u>4,626</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,626</u>			<u>4,626</u>		<u>0</u>	<u>0</u>
	Grand Totals		58,000			58,000		15,446	1,941
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>58,000</u>			<u>58,000</u>		<u>15,446</u>	<u>1,941</u>

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AMT Asset Report**1562 UNIVERSITY LN #705**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1562 UNIVERSITY LN UNIT 705 - BLDG	7/20/15	28,014			28,014	27 MMS/L	7,598	1,019
			<u>28,014</u>			<u>28,014</u>		<u>7,598</u>	<u>1,019</u>
Other Depreciation:									
2	1562 UNIVERSITY LN UNIT 705 - LAND	7/20/15	2,986			2,986	0 -- Land	0	0
	Total Other Depreciation		<u>2,986</u>			<u>2,986</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>2,986</u>			<u>2,986</u>		<u>0</u>	<u>0</u>
	Grand Totals		31,000			31,000		7,598	1,019
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>31,000</u>			<u>31,000</u>		<u>7,598</u>	<u>1,019</u>

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AMT Asset Report**1562 UNIVERSITY LN #710**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1562 UNIVERSITY LN UNIT 710 - BLDG	2/26/16	33,000			33,000	27 MMS/L	8,250	1,200
			<u>33,000</u>			<u>33,000</u>		<u>8,250</u>	<u>1,200</u>
Other Depreciation:									
2	1562 UNIVERSITY LN UNIT 710 - LAND	2/26/16	4,000			4,000	0 -- Land	0	0
	Total Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		37,000			37,000		8,250	1,200
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>37,000</u>			<u>37,000</u>		<u>8,250</u>	<u>1,200</u>

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AMT Asset Report**3213 MURRELL RD #206**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 206 - BLDG	3/03/16	<u>55,400</u>			<u>55,400</u>	27 MMS/L	<u>13,682</u>	<u>2,015</u>
			<u>55,400</u>			<u>55,400</u>		<u>13,682</u>	<u>2,015</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 206 - LAND	3/03/16	<u>4,500</u>			<u>4,500</u>	0 -- Land	<u>0</u>	<u>0</u>
	Total Other Depreciation		<u>4,500</u>			<u>4,500</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,500</u>			<u>4,500</u>		<u>0</u>	<u>0</u>
	Grand Totals		59,900			59,900		13,682	2,015
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>59,900</u>			<u>59,900</u>		<u>13,682</u>	<u>2,015</u>

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AMT Asset Report**1882 MURRELL RD #J38**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	1882 MURRELL RD UNIT J-38 - BLDG	9/29/16	61,000			61,000	27 MMS/L	13,956	2,218
			<u>61,000</u>			<u>61,000</u>		<u>13,956</u>	<u>2,218</u>
Other Depreciation:									
2	1882 MURRELL RD UNIT J-38 - LAND	9/29/16	4,000			4,000	0 -- Land	0	0
	Total Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>			<u>4,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		65,000			65,000		13,956	2,218
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>65,000</u>			<u>65,000</u>		<u>13,956</u>	<u>2,218</u>

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AMT Asset Report

725-727 LUNAR LAKE CIR

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
2	725/727 LUNAR LAKE CIR - BLDG	4/17/17	94,000			94,000	27 MMS/L	13,415	2,350
3	MAJOR REPAIRS	6/30/18	24,965		X	0	5 HY 200DB	24,965	0
			<u>118,965</u>			<u>94,000</u>		<u>38,380</u>	<u>2,350</u>
Other Depreciation:									
1	725-727 LUNAR LAKE CIR - LAND	4/17/17	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		118,965			94,000		38,380	2,350
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>118,965</u>			<u>94,000</u>		<u>38,380</u>	<u>2,350</u>

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AMT Asset Report**3213 MURRELL RD #106**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 106 - BLDG	12/31/17	75,000			75,000	27 MMS/L	13,636	2,728
			<u>75,000</u>			<u>75,000</u>		<u>13,636</u>	<u>2,728</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 106 - LAND	12/31/17	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		75,000			75,000		13,636	2,728
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>75,000</u>			<u>75,000</u>		<u>13,636</u>	<u>2,728</u>

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AMT Asset Report**1711 DIXON BLVD #209**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	1711 DIXON BLVD UNIT 209 BLDG	3/20/19	18,324			18,324	27 MMS/L	2,527	666
			<u>18,324</u>			<u>18,324</u>		<u>2,527</u>	<u>666</u>
Other Depreciation:									
2	1711 DIXON BLVD UNIT 209 LAND	3/20/19	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		18,324			18,324		2,527	666
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>18,324</u>			<u>18,324</u>		<u>2,527</u>	<u>666</u>

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AMT Asset Report

23 COQUINA RD

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	23 COQUINA RD BLDG	5/08/20	240,334			240,334	27 MMS/L	22,941	8,739
3	AC UNIT	5/08/20	4,000		X	0	5 HY 200DB	4,000	0
			<u>244,334</u>			<u>240,334</u>		<u>26,941</u>	<u>8,739</u>
Other Depreciation:									
2	23 COQUINA RD LAND	5/08/20	26,704			26,704	0 -- Land	0	0
	Total Other Depreciation		<u>26,704</u>			<u>26,704</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>26,704</u>			<u>26,704</u>		<u>0</u>	<u>0</u>
	Grand Totals		271,038			267,038		26,941	8,739
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>271,038</u>			<u>267,038</u>		<u>26,941</u>	<u>8,739</u>

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AMT Asset Report**3213 MURRELL RD #203**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 203 - BLDG	2/15/22	135,000			135,000	27 MMS/L	4,295	4,910
			<u>135,000</u>			<u>135,000</u>		<u>4,295</u>	<u>4,910</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 203 - LAND	2/15/22	15,000			15,000	0 -- Land	0	0
	Total Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		150,000			150,000		4,295	4,910
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>150,000</u>			<u>150,000</u>		<u>4,295</u>	<u>4,910</u>

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AMT Asset Report**3213 MURRELL RD #208**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	3213 MURRELL RD UNIT 208 - BLDG	2/15/22	135,000			135,000	27 MMS/L	4,295	4,910
			<u>135,000</u>			<u>135,000</u>		<u>4,295</u>	<u>4,910</u>
Other Depreciation:									
2	3213 MURRELL RD UNIT 208 - LAND	2/15/22	15,000			15,000	0 -- Land	0	0
	Total Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>			<u>15,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		150,000			150,000		4,295	4,910
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>150,000</u>			<u>150,000</u>		<u>4,295</u>	<u>4,910</u>

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AMT Asset Report BONSAI SPACE LLC

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	MOTEL BLDG	3/11/20	390,365			390,365	39 MMS/L	27,943	10,009
3	PLUMBING	3/11/20	5,095			5,095	39 MMS/L	365	130
4	ELECTRICAL	3/11/20	9,003			9,003	39 MMS/L	644	231
5	ROOF	3/11/20	34,438			34,438	39 MMS/L	2,465	883
6	PLUMBING / ELECTRIC	5/01/21	24,347			24,347	39 MMS/L	1,014	625
			<u>463,248</u>			<u>463,248</u>		<u>32,431</u>	<u>11,878</u>
Other Depreciation:									
2	MOTEL LAND	3/11/20	43,374			43,374	0 -- Land	0	0
	Total Other Depreciation		<u>43,374</u>			<u>43,374</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>43,374</u>			<u>43,374</u>		<u>0</u>	<u>0</u>
	Grand Totals		506,622			506,622		32,431	11,878
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>506,622</u>			<u>506,622</u>		<u>32,431</u>	<u>11,878</u>

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AMT Asset Report**2197 DR HARVEY RILEY ST**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Residential Real Property:									
1	2197 DR HARVEY - BUILDING	10/24/23	225,000			225,000	27 MMS/L	0	1,705
			<u>225,000</u>			<u>225,000</u>		<u>0</u>	<u>1,705</u>
Other Depreciation:									
2	2197 DR HARVEY - LAND	10/24/23	25,000			25,000	0 -- Land	0	0
	Total Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		250,000			250,000		0	1,705
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>250,000</u>			<u>250,000</u>		<u>0</u>	<u>1,705</u>

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Depreciation Adjustment Report**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
E	1	1	1675 S. FISKE BLVD UNIT D214 - BLDG	1,941	1,941	0
E	2	1	1562 UNIVERSITY LN UNIT 705 - BLDG	1,019	1,019	0
E	3	1	1562 UNIVERSITY LN UNIT 710 - BLDG	1,200	1,200	0
E	4	1	3213 MURRELL RD UNIT 206 - BLDG	2,015	2,015	0
E	5	1	1882 MURRELL RD UNIT J-38 - BLDG	2,218	2,218	0
E	6	2	725/727 LUNAR LAKE CIR - BLDG	2,350	2,350	0
E	6	3	MAJOR REPAIRS	0	0	0
E	7	1	3213 MURRELL RD UNIT 106 - BLDG	2,728	2,728	0
E	9	1	1711 DIXON BLVD UNIT 209 BLDG	666	666	0
E	10	1	23 COQUINA RD BLDG	8,739	8,739	0
E	10	3	AC UNIT	0	0	0
E	11	1	3213 MURRELL RD UNIT 203 - BLDG	4,910	4,910	0
E	12	1	3213 MURRELL RD UNIT 208 - BLDG	4,910	4,910	0
E	13	1	MOTEL BLDG	10,009	10,009	0
E	13	3	PLUMBING	130	130	0
E	13	4	ELECTRICAL	231	231	0
E	13	5	ROOF	883	883	0
E	13	6	PLUMBING / ELECTRICE	625	625	0
E	14	1	2197 DR HARVEY - BUILDING	1,705	1,705	0
				<u>46,279</u>	<u>46,279</u>	<u>0</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	1675 S. FISKE BLVD UNIT D214 - BLDG	1/01/15	53,374	1,941	1,941
			<u>53,374</u>	<u>1,941</u>	<u>1,941</u>
Other Depreciation:					
2	1675 S. FISKE BLVD UNIT D214 - LAND	1/01/15	4,626	0	0
	Total Other Depreciation		<u>4,626</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,626</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>58,000</u>	<u>1,941</u>	<u>1,941</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	1562 UNIVERSITY LN UNIT 705 - BLDG	7/20/15	28,014	1,018	1,018
			<u>28,014</u>	<u>1,018</u>	<u>1,018</u>
Other Depreciation:					
2	1562 UNIVERSITY LN UNIT 705 - LAND	7/20/15	2,986	0	0
	Total Other Depreciation		<u>2,986</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>2,986</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>31,000</u>	<u>1,018</u>	<u>1,018</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	1562 UNIVERSITY LN UNIT 710 - BLDG	2/26/16	33,000	1,200	1,200
			<u>33,000</u>	<u>1,200</u>	<u>1,200</u>
Other Depreciation:					
2	1562 UNIVERSITY LN UNIT 710 - LAND	2/26/16	4,000	0	0
	Total Other Depreciation		<u>4,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>37,000</u>	<u>1,200</u>	<u>1,200</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	3213 MURRELL RD UNIT 206 - BLDG	3/03/16	55,400	2,014	2,014
			<u>55,400</u>	<u>2,014</u>	<u>2,014</u>
<u>Other Depreciation:</u>					
2	3213 MURRELL RD UNIT 206 - LAND	3/03/16	4,500	0	0
	Total Other Depreciation		<u>4,500</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,500</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>59,900</u>	<u>2,014</u>	<u>2,014</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	1882 MURRELL RD UNIT J-38 - BLDG	9/29/16	61,000	2,218	2,218
			<u>61,000</u>	<u>2,218</u>	<u>2,218</u>
Other Depreciation:					
2	1882 MURRELL RD UNIT J-38 - LAND	9/29/16	4,000	0	0
	Total Other Depreciation		<u>4,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>4,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>65,000</u>	<u>2,218</u>	<u>2,218</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
2	725/727 LUNAR LAKE CIR - BLDG	4/17/17	94,000	2,350	2,350
3	MAJOR REPAIRS	6/30/18	24,965	0	0
			<u>118,965</u>	<u>2,350</u>	<u>2,350</u>
<u>Other Depreciation:</u>					
1	725-727 LUNAR LAKE CIR - LAND	4/17/17	5,000	0	0
	Total Other Depreciation		<u>5,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>5,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>123,965</u>	<u>2,350</u>	<u>2,350</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	3213 MURRELL RD UNIT 106 - BLDG	12/31/17	75,000	2,727	2,727
			<u>75,000</u>	<u>2,727</u>	<u>2,727</u>
Other Depreciation:					
2	3213 MURRELL RD UNIT 106 - LAND	12/31/17	7,000	0	0
	Total Other Depreciation		<u>7,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>7,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>82,000</u>	<u>2,727</u>	<u>2,727</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	1711 DIXON BLVD UNIT 209 BLDG	3/20/19	18,324	666	666
			<u>18,324</u>	<u>666</u>	<u>666</u>
Other Depreciation:					
2	1711 DIXON BLVD UNIT 209 LAND	3/20/19	2,000	0	0
	Total Other Depreciation		<u>2,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>2,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>20,324</u>	<u>666</u>	<u>666</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	23 COQUINA RD BLDG	5/08/20	240,334	8,740	8,740
3	AC UNIT	5/08/20	4,000	0	0
			<u>244,334</u>	<u>8,740</u>	<u>8,740</u>
<u>Other Depreciation:</u>					
2	23 COQUINA RD LAND	5/08/20	26,704	0	0
	Total Other Depreciation		<u>26,704</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>26,704</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>271,038</u>	<u>8,740</u>	<u>8,740</u>

Client Copy

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
1	3213 MURRELL RD UNIT 203 - BLDG	2/15/22	135,000	4,909	4,909
			<u>135,000</u>	<u>4,909</u>	<u>4,909</u>
<u>Other Depreciation:</u>					
2	3213 MURRELL RD UNIT 203 - LAND	2/15/22	15,000	0	0
	Total Other Depreciation		<u>15,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>150,000</u>	<u>4,909</u>	<u>4,909</u>

Client Copy

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	3213 MURRELL RD UNIT 208 - BLDG	2/15/22	135,000	4,909	4,909
			<u>135,000</u>	<u>4,909</u>	<u>4,909</u>
<u>Other Depreciation:</u>					
2	3213 MURRELL RD UNIT 208 - LAND	2/15/22	15,000	0	0
	Total Other Depreciation		<u>15,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>15,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>150,000</u>	<u>4,909</u>	<u>4,909</u>

Client Copy

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	MOTEL BLDG	3/11/20	390,365	10,010	10,010
3	PLUMBING	3/11/20	5,095	131	131
4	ELECTRICAL	3/11/20	9,003	231	231
5	ROOF	3/11/20	34,438	883	883
6	PLUMBING / ELECTRIC	5/01/21	24,347	624	624
			<u>463,248</u>	<u>11,879</u>	<u>11,879</u>
Other Depreciation:					
2	MOTEL LAND	3/11/20	43,374	0	0
	Total Other Depreciation		<u>43,374</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>43,374</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>506,622</u>	<u>11,879</u>	<u>11,879</u>

Client Copy

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	2197 DR HARVEY - BUILDING	10/24/23	<u>225,000</u>	<u>8,181</u>	<u>8,181</u>
			<u>225,000</u>	<u>8,181</u>	<u>8,181</u>
<u>Other Depreciation:</u>					
2	2197 DR HARVEY - LAND	10/24/23	<u>25,000</u>	<u>0</u>	<u>0</u>
	Total Other Depreciation		<u>25,000</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>25,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>250,000</u>	<u>8,181</u>	<u>8,181</u>

Client Copy

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 1675 S. FISKE BLVD #D214	Unit 1
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	17,900	21,565	3,665
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.		94	94
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	179	259	80
12. Supplies	12.			
13. Taxes	13.	1,693	1,949	256
14. Utilities	14.		963	963
15. Depreciation expense or depletion	15.	1,941	1,941	
16. Other expenses	16.	4,914	5,368	454
17. Total expenses	17.	8,866	10,709	1,843
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	9,034	10,856	1,822
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 1562 UNIVERSITY LN #705	Unit 2
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	14,175	13,250	-925
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	2,600	144	-2,456
12. Supplies	12.			
13. Taxes	13.	886	1,350	464
14. Utilities	14.			
15. Depreciation expense or depletion	15.	1,019	1,019	
16. Other expenses	16.	2,404	4,321	1,917
17. Total expenses	17.	7,048	6,969	-79
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	7,127	6,281	-846
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 1562 UNIVERSITY LN #710	Unit 3
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	13,450	15,600	2,150
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.		150	150
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	228	259	31
12. Supplies	12.			
13. Taxes	13.	1,199	1,350	151
14. Utilities	14.			
15. Depreciation expense or depletion	15.	1,200	1,200	
16. Other expenses	16.	4,654	2,821	-1,833
17. Total expenses	17.	7,420	5,915	-1,505
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	6,030	9,685	3,655
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 3213 MURRELL RD #206	Unit 4
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	17,240	17,730	490
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	2,769	144	-2,625
12. Supplies	12.	130		-130
13. Taxes	13.	1,145	1,751	606
14. Utilities	14.			
15. Depreciation expense or depletion	15.	2,014	2,015	1
16. Other expenses	16.	2,844	4,193	1,349
17. Total expenses	17.	9,041	8,238	-803
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	8,199	9,492	1,293
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 1882 MURRELL RD #J38	Unit 5
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	15,850	18,200	2,350
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.		250	250
12. Supplies	12.	100		-100
13. Taxes	13.	1,376	1,657	281
14. Utilities	14.			
15. Depreciation expense or depletion	15.	2,218	2,218	
16. Other expenses	16.	3,789	4,496	707
17. Total expenses	17.	7,622	8,756	1,134
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	8,228	9,444	1,216
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 725-727 LUNAR LAKE CIR	Unit 6
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	28,350	42,874	14,524
Expenses				
2. Advertising	2.	75		-75
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	490		-490
5. Commissions	5.			
6. Insurance	6.	2,068	3,998	1,930
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	805	2,842	2,037
12. Supplies	12.			
13. Taxes	13.	2,259	2,396	137
14. Utilities	14.	63	4,211	4,148
15. Depreciation expense or depletion	15.	2,350	2,350	
16. Other expenses	16.	654	571	-83
17. Total expenses	17.	8,764	16,368	7,604
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	19,586	26,506	6,920
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 3213 MURRELL RD #106	Unit 7
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	18,000	23,100	5,100
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.		144	144
12. Supplies	12.	130		-130
13. Taxes	13.	1,518	1,751	233
14. Utilities	14.			
15. Depreciation expense or depletion	15.	2,727	2,728	1
16. Other expenses	16.	2,624	3,943	1,319
17. Total expenses	17.	7,138	8,701	1,563
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	10,862	14,399	3,537
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 1711 DIXON BLVD #209	Unit 9
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	10,575	10,750	175
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	139	135	-4
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.	686	746	60
14. Utilities	14.			
15. Depreciation expense or depletion	15.	667	666	-1
16. Other expenses	16.	2,995	3,887	892
17. Total expenses	17.	4,487	5,434	947
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	6,088	5,316	-772
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 23 COQUINA RD	Unit 10
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	20,250	19,782	-468
Expenses				
2. Advertising	2.	38		-38
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	1,650		-1,650
5. Commissions	5.			
6. Insurance	6.	141	1,491	1,350
7. Legal and other professional fees	7.	7,517		-7,517
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.	8,314	2,230	-6,084
10. Other interest	10.			
11. Repairs	11.		2,169	2,169
12. Supplies	12.	1,600		-1,600
13. Taxes	13.	2,269	1,120	-1,149
14. Utilities	14.		2,344	2,344
15. Depreciation expense or depletion	15.	8,739	8,739	
16. Other expenses	16.	664	571	-93
17. Total expenses	17.	30,932	18,664	-12,268
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	-10,682	1,118	11,800
19. Deductible rental real estate loss	19.	-16,406		16,406
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 3213 MURRELL RD #203	Unit 11
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	18,759	25,250	6,491
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	50		-50
5. Commissions	5.			
6. Insurance	6.	190	135	-55
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	2,599	144	-2,455
12. Supplies	12.	4,289		-4,289
13. Taxes	13.	340	168	-172
14. Utilities	14.			
15. Depreciation expense or depletion	15.	4,295	4,910	615
16. Other expenses	16.	7,570	4,193	-3,377
17. Total expenses	17.	19,333	9,550	-9,783
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	-574	15,700	16,274
19. Deductible rental real estate loss	19.	-574		574
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description 3213 MURRELL RD #208	Unit 12
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.		26,150	26,150
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	225		-225
5. Commissions	5.			
6. Insurance	6.	8	135	127
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	6,180	925	-5,255
12. Supplies	12.			
13. Taxes	13.	264	129	-135
14. Utilities	14.	23	1,726	1,703
15. Depreciation expense or depletion	15.	4,295	4,910	615
16. Other expenses	16.	1,055	4,011	2,956
17. Total expenses	17.	12,050	11,836	-214
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	-12,050	14,314	26,364
19. Deductible rental real estate loss	19.	-12,050		12,050
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2022 & 2023
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Name NICHOLAS BOARDMAN	Taxpayer identification number 767-64-6109
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Property description BONSAI SPACE LLC	Unit 13
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		2022	2023	Differences
Income				
1. Total rents and royalties received	1.	245,183	239,937	-5,246
Expenses				
2. Advertising	2.	38		-38
3. Auto and travel	3.			
4. Cleaning and maintenance	4.		6,493	6,493
5. Commissions	5.	1,673		-1,673
6. Insurance	6.	24,238	13,885	-10,353
7. Legal and other professional fees	7.	1,815	2,000	185
8. Management fees	8.	23,848	28,281	4,433
9. Mortgage interest paid to banks, etc.	9.	14,262	13,605	-657
10. Other interest	10.			
11. Repairs	11.	4,848	5,208	360
12. Supplies	12.			
13. Taxes	13.	25,240	23,390	-1,850
14. Utilities	14.	10,666	11,483	817
15. Depreciation expense or depletion	15.	11,878	11,878	
16. Other expenses	16.	50,897	76,159	25,262
17. Total expenses	17.	169,403	192,382	22,979
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	75,780	47,555	-28,225
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

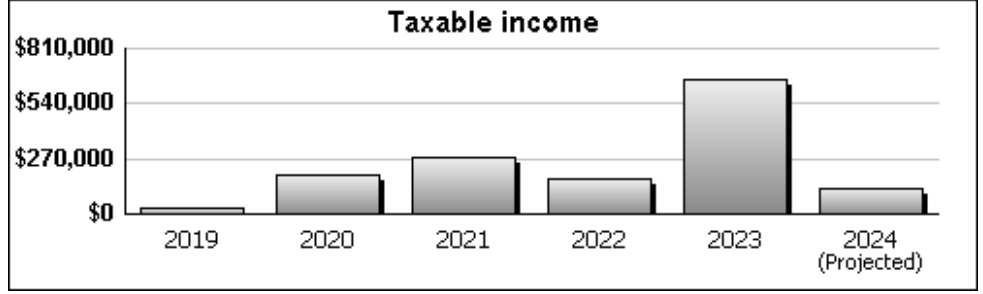
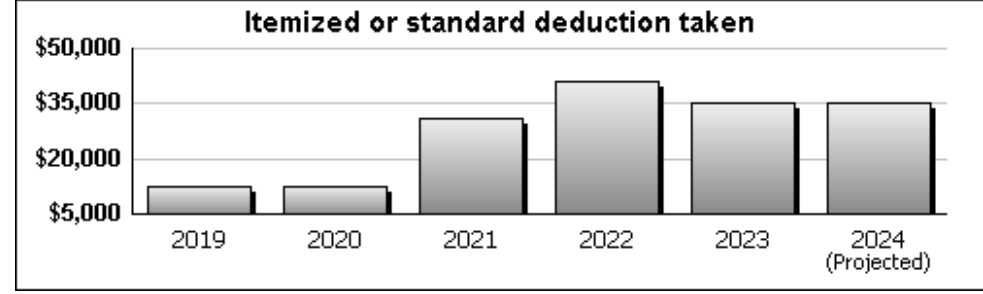
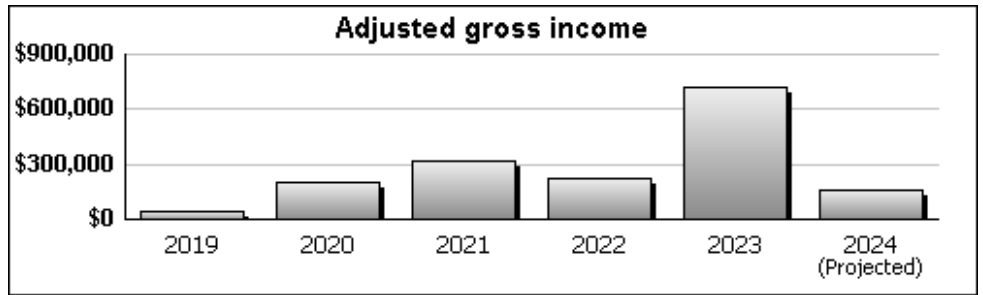
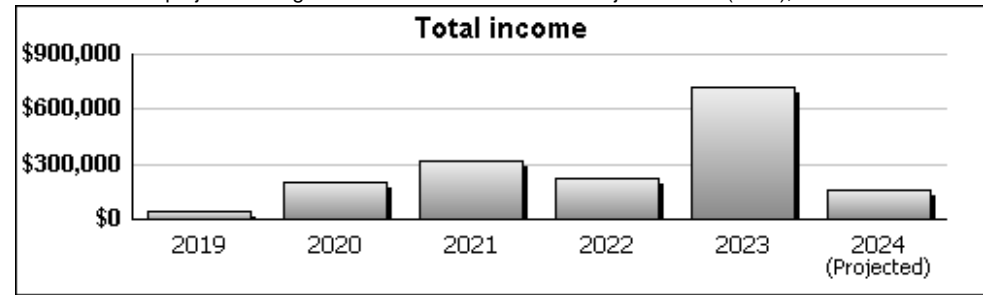
Form 1040	Tax Projection Worksheet - Tax Using Capital Gains Rates	2024
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Name NICHOLAS BOARDMAN	Taxpayer Identification Number 767-64-6109
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	Regular	AMT
1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet)	125,421	49,591
2. Enter your qualified dividends	244	244
3. Enter net capital gain and qualified dividends elected to be included in investment income		
4. Enter the total amount of net capital gain from disposition of investment property		
5. Subtract line 4 from line 3. If zero or less, enter -0-	0	
6. Subtract line 5 from line 2. If zero or less, enter -0-	244	244
7. Enter net capital gain. (Excess of net lt capital gains over net st capital losses)		
8. Enter the smaller of line 3 or line 4		
9. Subtract line 8 from line 7. If zero or less, enter -0-	0	0
10. Add lines 6 and 9	244	244
11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain		
12. Enter the smaller of line 9 or line 11		
13. Subtract line 12 from line 10	244	244
14. Subtract line 13 from line 1. If zero or less, enter -0-	125,177	
15. Enter: \$47,025 if single or married filing separately; \$94,050 if married filing jointly or qualifying surviving spouse; \$63,000 if head of household.	47,025	
16. Enter the smaller of line 1 or line 15	47,025	
17. Enter the smaller of line 14 or line 16	47,025	
18. Subtract line 10 from line 1. If zero or less, enter -0-	125,177	
19. Enter the smaller of line 1 or \$191,950 (\$383,900 if MFJ or QSS)	125,421	
20. Enter the smaller of line 14 or line 19	125,177	
21. Enter the larger of line 18 or line 20	125,177	
22. Subtract line 17 from line 16. This amount is taxed at 0%		
If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.		
23. Enter the smaller of line 1 or line 13	244	
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)	0	
25. Subtract line 24 from line 23. If zero or less, enter -0-	244	
26. Enter \$518,900 if Single; \$291,850 if Married filing separately; \$583,750 if Married filing jointly or Qualifying surviving spouse; \$551,350 if Head of household	518,900	
27. Enter the smaller of line 1 or line 26	125,421	
28. Add lines 21 and 22	125,177	
29. Subtract line 28 from line 27. If zero or less, enter -0-	244	
30. Enter the smaller of line 25 or line 29	244	
31. Multiply line 30 by 15%	37	
32. Add lines 24 and 30	244	
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.		
33. Subtract line 32 from line 23.	0	
34. Multiply line 33 by 20% (.20)	0	
If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41.		
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain		
36. Add lines 10 and 21		
37. Enter the amount from line 1 above		
38. Subtract line 37 from line 36. If zero or less, enter -0-		
39. Subtract line 38 from line 35. If zero or less, enter -0-		
40. Multiply line 39 by 25% (.25).		
If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.		
41. Add lines 21, 22, 30, 33 and 39		
42. Subtract line 41 from line 1		
43. Multiply line 42 by 28% (.28)		
44. Figure the tax on the amount on line 21	23,085	
45. Add lines 31, 34, 40, 43, and 44	23,122	
46. Figure the tax on the amount on line 1	23,144	
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45	23,122	

	2019	2020	2021	2022	2023	2024 PROJECTED
Filing Status	SGL	SGL	SGL	SGL	SGL	SGL
Salaries and wages	7,860	149,330	75,519			
Interest income	141					
Dividend income	445	25	71		260	260
Business income/loss		-66,541	-27,368			
Capital gains/losses	3,484	59,968	208,660	104,599	555,962	
Other gains/losses						
IRA distributions, pensions, annuities						
Rent, royalty, farm rental income	34,762	58,373	57,993	121,904	160,492	160,492
Partnership/S corp income						*
Estate or trust income						*
Farm income/loss						
Other income/loss						
Total income	46,692	201,155	314,875	226,503	716,714	160,752
Total adjustments						
Adjusted gross income	46,692	201,155	314,875	226,503	716,714	160,752
Allowable itemized deductions	10,437	9,691	30,999	40,976	35,331	35,331
Standard deduction	12,200	12,400	12,550	12,950	13,850	14,600
Itemized or standard deduction taken	12,200	12,400	30,999	40,976	35,331	35,331
Exemptions						
Taxable income before Qual Bus Inc Ded	29,797	188,755	283,876	185,527	681,383	125,421
Qual Bus Inc Ded		1	4,491	16,186	25,035	
Taxable income	29,797	188,754	279,385	169,341	656,348	125,421

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.

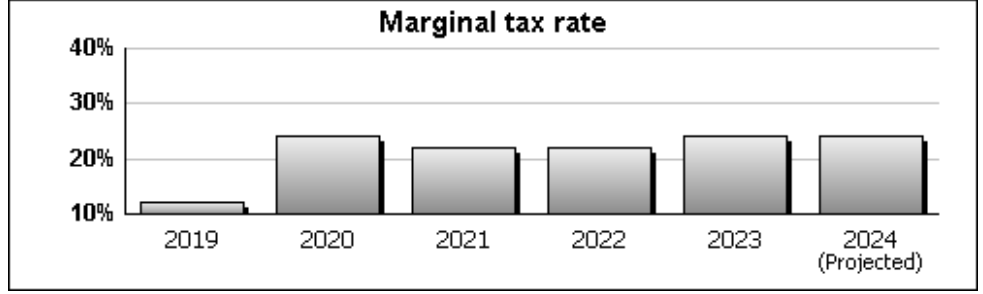
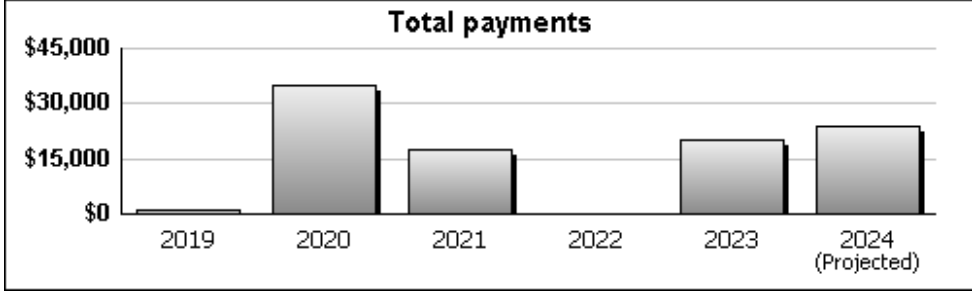
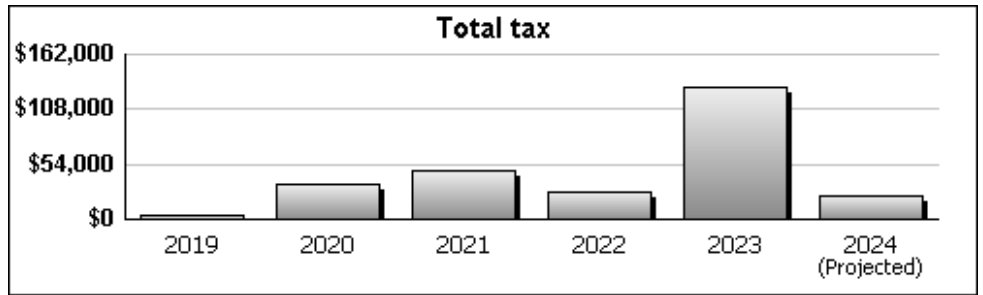
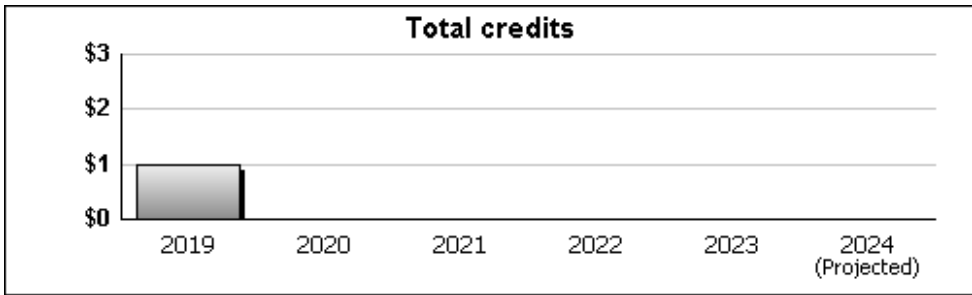


Form **1040** Tax Return History Report - Page 2 **2023**

Name **NICHOLAS BOARDMAN** Taxpayer Identification Number **767-64-6109**

	2019	2020	2021	2022	2023	2024 PROJECTED
Taxable income	29,797	188,754	279,385	169,341	656,348	125,421
Tax on taxable income and Form 8962	2,941	34,023	42,606	25,547	109,068	23,122
Alternative minimum tax						
Total credits	1					
Net tax liability	2,940	34,023	42,606	25,547	109,068	23,122
Self-employment taxes						
Other taxes		44	4,365	1,007	19,635	
Total tax	2,940	34,067	46,971	26,554	128,703	23,122
Income tax withheld	848	34,473	17,567			
Estimated tax payments					20,000	24,000
Other payments		722				
Total payments	848	35,195	17,567		20,000	24,000
Total due/-refund	2,092	-1,128	29,404	26,554	108,703	-878
Penalties and interest	61		316	887	565	
Net tax due/-refund	2,153	-1,128	29,720	27,441	109,268	-878
Refund applied to estimated tax payments						
Refund received		-1,128				
Marginal tax rate	12.0 %	24.0 %	22.0 %	22.0 %	24.0 %	24.0 %
Effective tax rate	10.0 %	18.0 %	17.0 %	16.0 %	20.0 %	18.0 %

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Form **1040** | **Reconciliation Worksheet - Taxable Income & Tax** | **2023**

Name: **NICHOLAS BOARDMAN** | Taxpayer Identification Number: **767-64-6109**

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **SINGLE** | Tax Pct Total Tax (In 27) divided Total Taxable Income (In 19) **17.0 %**
 Tax Method **QUALIFIED DIVIDENDS & CAPITAL GAIN TAX WORKSHEET**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
 Tax using capital gains rates | Tax using Ordinary rates | Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	100,142	24.0 %	17,434	\$95,375 - \$182,100	81,958
Capital Income	556,206	20.0 %	91,634	\$578,125 +	
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates	(a) Taxable Income	(b) Tax*
1. 10% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$11,000	1a. 11,000	1b. 1,103
2. 12% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$33,725	2a. 33,725	2b. 4,044
3. 22% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$50,650	3a. 50,650	3b. 11,143
4. 24% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$86,725	4a. 4,767	4b. 1,144
5. 32% rate	5a. _____	5b. _____
6. 35% rate	6a. _____	6b. _____
7. 37% rate	7a. _____	7b. _____
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	8a. 100,142	8b. 17,434

9. 0% capital gains rate	9a. _____	9b. _____
10. 15% capital gains rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$447,675	10a. 392,158	10b. 58,824
11. 20% capital gains rate NO MAXIMUM TAXABLE INCOME PER THIS BRACKET	11a. 164,048	11b. 32,810
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a. _____	12b. _____
13. 28% capital gains rate Small business stock, collectibles	13a. _____	13b. _____
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a. 556,206	14b. 91,634

15. Total ordinary taxable income. Enter the amount from line 8a.	15. 100,142
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 556,206
17. Add lines 15 and 16.	17. 656,348
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18. _____
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19. 656,348

Total tax	
20. Total ordinary tax. Enter the amount from line 8b.	20. 17,434
21. Total capital gains tax. Enter the amount from line 14b.	21. 91,634
22. Tax on child's interest and dividend.	22. _____
23. Tax on lump-sum distribution.	23. _____
24. Other taxes.	24. _____
25. Add lines 20 through 24.	25. 109,068
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26. _____
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27. 109,068

Form **1040** | **Reconciliation Worksheet - Projected Taxable Income & Tax** | **2024**

Name **NICHOLAS BOARDMAN** | Taxpayer Identification Number **767-64-6109**

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2024 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **SINGLE** | Tax Pct Total Tax (In 24) divided by Total Taxable Income (In 19) **18.0 %**
 Tax Method **CAPITAL GAINS RATE TAX**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
 Tax using capital gains rates | Tax using Ordinary rates | Tax savings

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	125,177	24.0 %	23,085	\$100,525 - \$191,950	66,773
Capital Income	244	15.0 %	37	\$47,025 - \$518,900	518,656
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$11,600</small>	11,600	1,160
2. 12.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$35,550</small>	35,550	4,266
3. 22.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$53,375</small>	53,375	11,743
4. 24.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$91,425</small>	24,652	5,916
5. 32.0% rate		
6. 35.0% rate		
7. 37.0% rate		
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	125,177	23,085

Projected Income taxed at capital gains rates		
9. 0% capital gains rate		
10. 15% capital gains rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$471,875</small>	244	37
11. 20% capital gains rate		
12. 25% capital gains rate <small>Unrecaptured Section 1250 Gain</small>		
13. 28% capital gains rate <small>Small business stock, collectibles</small>		
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	244	37

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.		125,177
16. Total capital gains taxable income. Enter the amount from line 14a.		244
17. Add lines 15 and 16.		125,421
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.		
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.		125,421

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.		23,085
21. Total capital gains tax. Enter the amount from line 14b.		37
22. Add lines 20 and 21.		23,122
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.		
24. Total projected 2024 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22		23,122