

2023 Form 1040-V



Department of the Treasury
Internal Revenue Service



Before you mail a check, consider your online payment options

IRS Direct Pay	Pay by Card	Electronic Federal Tax Payment System
<ul style="list-style-type: none">• Pay with Bank account• Schedule up to 30 days in advance• No fees• Immediate Confirmation	<ul style="list-style-type: none">• Credit or Debit Card option• Schedule in advance• Service fees apply and vary by processor	<ul style="list-style-type: none">• Registration required• Business and Individuals• Pay with Bank Account by phone or online• No fees
Go to directpay.irs.gov	Go to irs.gov/Payments	Go to EFTPS.gov to enroll Registered users call 1800-555-3453

Online payments save time, reduce paper, and don't require postage.
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Amount to pay includes penalties and interest of \$0

Form 1040-V (2023)

Detach Here and Mail With Your Payment and Return

FORM **1040-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

Do not staple or attach this voucher to your payment or return.
Go to www.irs.gov/Payments for payment options and information.

OMB No. 1545-0074

2023

Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"

2,215.00

1064

Ronald W English

4009 Kanawha Turnpike Apt. 10E
South Charleston, WV 25309

Internal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000

257685346 F0 ENGL 30 0 202312 610

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

Your first name and middle initial **Ronald W** Last name **English** Your social security number **257-68-5346**

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. **4009 Kanawha Turnpike** Apt. no. **10E** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **South Charleston** State **WV** ZIP code **25309** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____ Checking a box below will not change your tax or refund. You Spouse

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

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

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

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

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

(see instructions):	(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
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b Household employee wages not reported on Form(s) W-2	1b	
If you did not get a Form W-2, see instructions.	c Tip income not reported on line 1a (see instructions)	1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e Taxable dependent care benefits from Form 2441, line 26	1e	
	f Employer-provided adoption benefits from Form 8839, line 29	1f	
	g Wages from Form 8919, line 6	1g	
	h Other earned income (see instructions)	1h	
	i Nontaxable combat pay election (see instructions)	1i	
	z Add lines 1a through 1h	1z	
Attach Schedule B if required.	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	21,748.
	b Taxable interest	2b	
	b Ordinary dividends	3b	
	b Taxable amount	4b	
	b Taxable amount	5b	16,059.
	b Taxable amount	6b	4,482.
	c If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>

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

	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Additional income from Schedule 1, line 10	8	7,565.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	28,106.
	10	Adjustments to income from Schedule 1, line 26	10	535.
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	27,571.
Standard Deduction	12	Standard deduction or itemized deductions (from Schedule A)	12	15,700.
See <i>Standard Deduction Chart</i> on the last page of this form.	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	1,406.
	14	Add lines 12 and 13	14	17,106.
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	10,465.
Tax and Credits	16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____	16	1,048.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	1,048.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,048.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,069.
	24	Add lines 22 and 23. This is your total tax	24	2,117.
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	
If you have a qualifying child, attach Sch. EIC.	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0.
	33	Add lines 25d, 26, and 32. These are your total payments	33	0.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0.
Direct deposit? See instructions.	b Routing number <input type="text" value="XXXXXX"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <input type="text" value="XXXXXX"/>		
	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 <i>www.irs.gov/Payments</i> or see instructions	37	2,215.
	38 Estimated tax penalty (see instructions)	38	98.

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 David W Collins	Phone no. 423-482-9737	Personal identification number (PIN) 11093
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Sign Here

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

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

Your signature	Date	Your occupation Retired	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

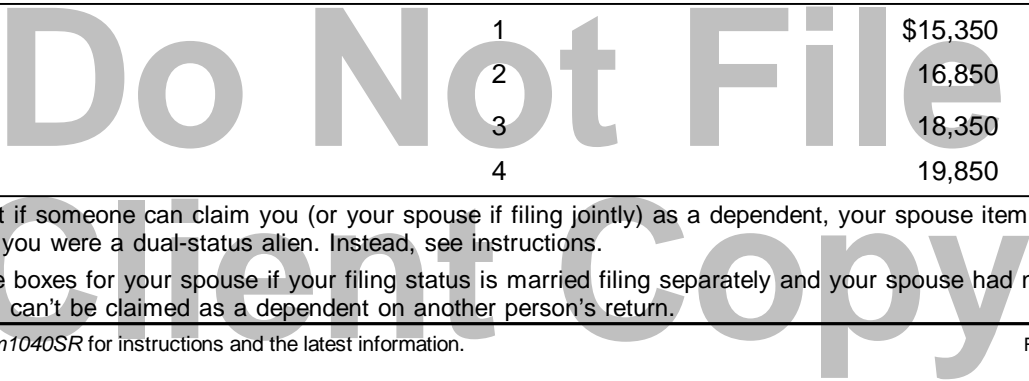
Preparer's name David W Collins	Preparer's signature David W Collins	Date 01/16/2025	PTIN P03013529	Check if: <input type="checkbox"/> Self-employed
Firm's name dc Tax, LLC	Firm's address 9301 Ocoee St #64, Ooltewah, TN, 37363		Phone no. (423) 482-9737	Firm's EIN 86-3654940

Go to *www.irs.gov/Form1040SR* for instructions and the latest information.

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850



*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

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

Your social security number
257-68-5346

Ronald W English

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	7,565.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLÉ 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	7,565.

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

Schedule 1 (Form 1040) 2023

UYA

Part II Adjustments to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26
			535.

**SCHEDULE 2
(Form 1040)**

Additional Taxes

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment
Sequence No. **02**

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

Your social security number

Ronald W English

257-68-5346

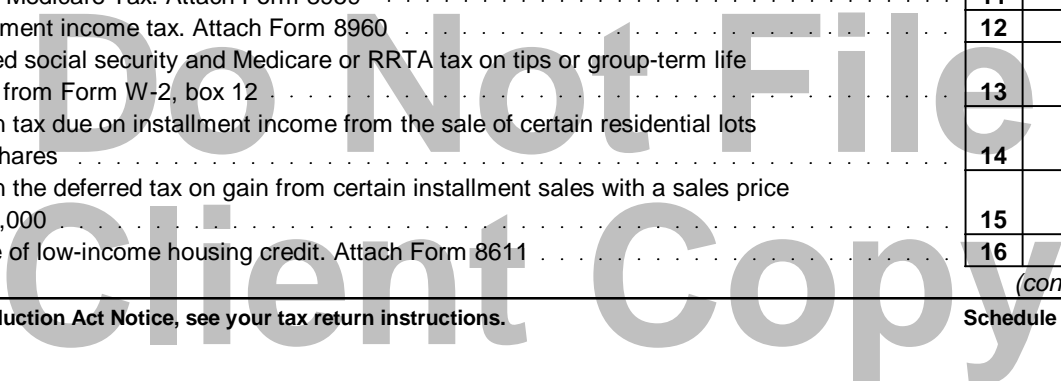
Part I Tax			
1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3	0.
Part II Other Taxes			
4	Self-employment tax. Attach Schedule SE	4	1,069.
5	Social security 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	
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

UYA



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	1,069.

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2023

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

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

Name of proprietor: Ronald W English; Social security number (SSN): 257-68-5346; A Principal business or profession, including product or service (see instructions): Consultant; B Enter code from instructions: 813000; C Business name. If no separate business name, leave blank.; D Employer ID number (EIN) (see instr.); E Business address (including suite or room no.): 4009 KANAWHA TPKE APT 10E; City, town or post office, state, and ZIP code;

F Accounting method: (1) X Cash (2) Accrual (3) Other (specify); G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses: X Yes; H If you started or acquired this business during 2023, check here; I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions: X No; J If "Yes," did you or will you file required Form(s) 1099?:

Part I Income

Table with 7 rows for income calculation: 1 Gross receipts or sales: 7,565; 2 Returns and allowances; 3 Subtract line 2 from line 1: 7,565; 4 Cost of goods sold (from line 42); 5 Gross profit. Subtract line 4 from line 3: 7,565; 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions); 7 Gross income. Add lines 5 and 6: 7,565.

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

Table with 27 rows for expense calculation: 8 Advertising; 9 Car and truck expenses (see instructions); 10 Commissions and fees; 11 Contract labor (see instructions); 12 Depletion; 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions); 14 Employee benefit programs (other than on line 19); 15 Insurance (other than health); 16 Interest (see instructions): a Mortgage (paid to banks, etc.); b Other; 17 Legal and professional services; 18 Office expense (see instructions); 19 Pension and profit-sharing plans; 20 Rent or lease (see instructions): a Vehicles, machinery, and equipment; b Other business property; 21 Repairs and maintenance; 22 Supplies (not included in Part III); 23 Taxes and licenses; 24 Travel and meals: a Travel; b Deductible meals (see instructions); 25 Utilities; 26 Wages (less employment credits); 27a Other expenses (from line 48); b Energy efficient commercial bldgs deduction (attach Form 7205); 27b

28 Total expenses before expenses for business use of home. Add lines 8 through 27b: 0; 29 Tentative profit or (loss). Subtract line 28 from line 7: 7,565.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 31 7,565.

32 If you have a loss, check the box that describes your investment in this activity. See instructions. If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 32a All investment is at risk. 32b Some investment is not at risk.

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. 17

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

Ronald W English

Social security number of person

with self-employment income **257-68-5346**

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order.	2	7,565.
3 Combine lines 1a, 1b, and 2	3	7,565.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	6,986.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue.	4c	6,986.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0.
6 Add lines 4c and 5b	6	6,986.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
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8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	160,200.
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	866.
11 Multiply line 6 by 2.9% (0.029)	11	203.

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	12	1,069.
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	535.
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For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

UYA

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

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

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

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

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

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

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**Qualified Business Income Deduction
Simplified Computation**

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

Ronald W English

Your taxpayer identification number

257-68-5346

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Ronald W English	257-68-5346	7,030.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	7,030.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	7,030.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,406.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	()
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,406.
11	Taxable income before qualified business income deduction (see instructions)	11	11,871.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	11,871.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	2,374.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,406.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

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