



2023 Federal Tax Return Filing
Instructions
FOR THE YEAR ENDING
December 31, 2023

Prepared for	BRENT BOYD																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$16370</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$16370</td></tr><tr><td>Total Deductions.....</td><td>\$20800</td></tr><tr><td>Total Taxable Income.....</td><td>\$0</td></tr><tr><td>Total Tax.....</td><td>\$0</td></tr><tr><td>Total Payments.....</td><td>\$13333</td></tr><tr><td>Refund Amount.....</td><td>\$13333</td></tr><tr><td>Amount You Owe.....</td><td>\$0</td></tr></table>	Gross Income.....	\$16370	Adjusted Gross Income.....	\$16370	Total Deductions.....	\$20800	Total Taxable Income.....	\$0	Total Tax.....	\$0	Total Payments.....	\$13333	Refund Amount.....	\$13333	Amount You Owe.....	\$0
Gross Income.....	\$16370																
Adjusted Gross Income.....	\$16370																
Total Deductions.....	\$20800																
Total Taxable Income.....	\$0																
Total Tax.....	\$0																
Total Payments.....	\$13333																
Refund Amount.....	\$13333																
Amount You Owe.....	\$0																
Make check payable to																	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

Your tax obligation is exactly met. No additional tax is due.



**2023 STATE TAX RETURN FILING
INSTRUCTIONS
WEST VIRGINIA
FOR THE YEAR ENDING
December 31, 2023**

Prepared for	BRENT BOYD																					
Tax Summary	<table><tr><td>Adjusted Gross Income.....</td><td>\$</td><td>16,370</td></tr><tr><td>Total Deductions.....</td><td>\$</td><td>8,000</td></tr><tr><td>Total Taxable Income.....</td><td>\$</td><td>8,370</td></tr><tr><td>Total Tax.....</td><td>\$</td><td>197</td></tr><tr><td>Total Payments.....</td><td>\$</td><td>639</td></tr><tr><td>Refund Amount.....</td><td>\$</td><td>639</td></tr><tr><td>Amount You Owe.....</td><td>\$</td><td>0</td></tr></table>	Adjusted Gross Income.....	\$	16,370	Total Deductions.....	\$	8,000	Total Taxable Income.....	\$	8,370	Total Tax.....	\$	197	Total Payments.....	\$	639	Refund Amount.....	\$	639	Amount You Owe.....	\$	0
Adjusted Gross Income.....	\$	16,370																				
Total Deductions.....	\$	8,000																				
Total Taxable Income.....	\$	8,370																				
Total Tax.....	\$	197																				
Total Payments.....	\$	639																				
Refund Amount.....	\$	639																				
Amount You Owe.....	\$	0																				
Make check payable to																						
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																					

Special Instructions

2023 TWO YEAR COMPARISON

BRENT BOYD
404-31-0052

Keep for Your Records

	2023	2022	Difference
Filing status	HOH	HOH	
INCOME:			
Wages, salaries, tips, etc.	16,370	26,024	-9,654
Interest income			
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)			
Schedule 1 - Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	16,370	26,024	-9,654
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reserviists, performing artists, etc			
Health savings account deduction			
Moving expenses			
Deductible part of self-employment tax			
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments			
Total adjustments			
ADJUSTED GROSS INCOME:	16,370	26,024	-9,654
DEDUCTIONS:			
Standard deduction or Itemized deductions	20,800	19,400	1,400
Charitable contributions if taking standard deduction	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	639		639
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
TAXABLE INCOME:		6,624	-6,624

2023 TWO YEAR COMPARISON

BRENT BOYD
404-31-0052

Keep for Your Records

	2023	2022	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax		663	-663
Tax calculation method	TABLE	Table	
Schedule 2 - Taxes			
Alternative minimum tax			
Excess advance premium tax credit repayment			
Total taxes		663	-663
Tax rate	10%	10%	
CREDITS:			
Child and other dependents tax credit		23	-23
Schedule 3 - Non-Refundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit		640	-640
Other credits			
Total credits		663	-663
OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
TOTAL TAXES:			
PAYMENTS:			
Federal income tax withheld	1,164	2,068	-904
Estimated payments made			
Earned income credit	7,369	5,693	1,676
Refundable child tax credit or additional child tax credit	4,800	3,529	1,271
American opportunity credit			
Schedule 3 - Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments	13,333	11,290	2,043
AMOUNT DUE / REFUND:			
Amount overpaid	13,333	11,290	2,043
Overpayment applied to next year			
Refund	13,333	11,290	2,043
Amount due			
Penalty			

Tax Calculation Methods:

Sch D = Sch D tax worksheet
Sch J = Inc Aver for Farmer/Fisherman
FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

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

Your first name and middle initial BRENT	Last name BOYD	Your social security number 404-31-0052
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. 126 FOREST DR		Apt. no. 104	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. N PARKERSBURG		State WV	
Foreign country name		ZIP code 26104	
Foreign province/state/county		Foreign postal code	

Filing Status Single Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Married filing jointly (even if only one had income)

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 Spouse itemizes on a separate return or you were a dual-status alien You as a dependent Your spouse as a dependent

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

	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
	Last name				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here. <input type="checkbox"/>	JAYDEN	BOYD	811-03-4257	SON	<input checked="" type="checkbox"/>	
	HUNTER	BOYD	673-55-3030	SON	<input checked="" type="checkbox"/>	
	ALEXANDER	BOYD	104-39-2996	SON	<input checked="" type="checkbox"/>	

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	16,370
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	
	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	16,370
	Standard Deduction for- • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Ded., see instructions.	2a Tax-exempt interest 2a	2a
3a Qualified dividends 3a		3a	
4a IRA distributions 4a		4a	
5a Pensions and annuities 5a		5a	
6a Social security benefits 6a		6a	
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>			
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	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	16,370
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	16,370	
12 Standard deduction or itemized deductions (from Schedule A)	12	20,800	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14	20,800	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0	

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

Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	1,164
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	1,164
	26 2023 estimated tax payments and amount applied from 2022 return	26	
	27 Earned income credit (EIC)	27	7,369
	28 Additional child tax credit from Schedule 8812	28	4,800
	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	12,169
	33 Add lines 25d, 26, and 32. These are your total payments	33	13,333

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	13,333
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	13,333
Direct deposit? See instructions.	b Routing number 101089742 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 4070339304		
	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	
	38 Estimated tax penalty (see instructions)	38	

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	HRB TAX GROUP INC	Phone no.	304-428-7051	Personal identification number (PIN)	94864
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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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
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.)
Phone no.	Email address		
3049046633	BRENTBOYD62887@GMAIL.COM		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	KIM GOLDEN		01/25/2024	P02277957	
	Firm's name	Phone no.			
	HRB TAX GROUP INC	304-428-7051			
	Firm's address	Firm's EIN			
	LAKEVIEW CENTER PARKERSBURG WV 26101	431871840			

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2023)

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **43**

Name(s) shown on return
BRENT BOYD

Your social security number
404-31-0052

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here

- Before you begin:**
- See the instructions for Form 1040, line 27, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child. See also Pub. 596.
 - Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
 - If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
	First name Last name	First name Last name	First name Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	JAYDEN BOYD	HUNTER BOYD	ALEXANDER BOYD
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	811-03-4257	673-55-3030	104-39-2996
3 Child's year of birth	Year <u>2014</u> <small>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2018</u> <small>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2019</u> <small>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>
4a Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2023?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON	SON	SON
6 Number of months child lived with you in the United States during 2023 <ul style="list-style-type: none"> If the child lived with you for more than half of 2023 but less than 7 months, enter "7." If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive during 2023, enter "12." 	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.

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

Schedule EIC (Form 1040) 2023

Credits for Qualifying Children and Other Dependents

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Attachment
Sequence No. **47**

Name(s) shown on return
BRENT BOYD

Your social security number
404-31-0052

Part I Child Tax Credit and Credit for Other Dependents

1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	16,370
2a Enter income from Puerto Rico that you excluded	2a			
b Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c Enter the amount from line 15 of your Form 4563	2c			
d Add lines 2a through 2c			2d	
3 Add lines 1 and 2d			3	16,370
4 Number of qualifying children under age 17 with the required social security no.	4	3		
5 Multiply line 4 by \$2,000			5	6,000
6 Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6			
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7 Multiply line 6 by \$500			7	
8 Add lines 5 and 7			8	6,000
9 Enter the amount shown below for your filing status. • Married filing jointly--\$400,000 • All other filing statuses--\$200,000			9	200,000
10 Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.			10	0
11 Multiply line 10 by 5% (0.05)			11	
12 Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			12	6,000
13 Enter the amount from Credit Limit Worksheet A			13	
14 Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents			14	0

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16a	6,000
b	Number of qualifying children under 17 with the required social security number: 3 x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16b	4,800
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.				
17	Enter the smaller of line 16a or line 16b			17	4,800
18a	Earned income (see instructions)	18a	16,370		
b	Nontaxable combat pay (see instructions)	18b			
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	13,870		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input checked="" type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			20	2,081

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.	21	10,891,344		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22			
23	Add lines 21 and 22	23	10,891,344		
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	7,369		
25	Subtract line 24 from line 23. If zero or less, enter -0-	25		25	10,883,975
26	Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.	26		26	10,883,975

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27			4,800
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Paid Preparer's Due Diligence Checklist
 Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
 Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
 Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or
 1040-SS.**
Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return <u>BRENT BOYD</u>	Taxpayer identification number <u>404-31-0052</u>
Preparer's name <u>Kim Golden</u>	Preparer tax identification number <u>P02277957</u>

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: <u>Health Care Provider Statement</u> <u>Other</u> <hr/> <hr/>			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
 ▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name BRENT BOYD	Social security number 404-31-0052
Spouse's name	Spouse's social security number

Part I Tax Return Information -- Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	16,370
2 Total tax	2	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	1,164
4 Amount you want refunded to you	4	13,333
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize HRB TAX GROUP INC to enter or generate my PIN 10052 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ SIGNATURE AND DATE ON FILE Date ▶ 01-25-2024

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN _____ as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication -- Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 55004594864
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 01-25-2024

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

IRS e-file Signature Authorization

OMB No. 1545-0074

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name BRENT BOYD	Social security number 404-31-0052
Spouse's name	Spouse's social security number

Part I Tax Return Information -- Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	16,370
2 Total tax	2	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	1,164
4 Amount you want refunded to you	4	13,333
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize HRB TAX GROUP INC to enter or generate my PIN 10052 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN _____ as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication -- Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 55004594864
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 01-25-2024

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

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

Form **8879** (Rev. 01-2021)

2023 WAGES AND SALARIES SUMMARY ATTACHMENT

BRENT BOYD
404-31-0052

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
ROADSAFE TRAFFIC SYSTEMS IN	26-1084418	T	16,370	1,164	10,891,	WV	16,370	639	

Total 16,370 1,164 10,891,0 16,370 639

2023 FEDERAL TAX WITHHOLDINGS ATTACHMENT

BRENT BOYD
404-31-0052

W-2

ROADSAFE TRAFFIC SYSTEMS I

1,164

Total to Form 1040/1040-SR line 25d

1,164

2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B

BRENT BOYD
404-31-0052

Keep for Your Records

- Before you begin:**
- ✓ Complete the Earned Income Worksheet in the instructions.
 - ✓ 1040 and 1040-SR Filers: Complete line 27; Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.
 - ✓ 1040-NR Filers: Complete Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.



Use this worksheet only if you meet each of the items discussed under line 3 of Credit Limit Worksheet A, including that you are not filing Form 2555.

1. Enter the amount from Schedule 8812, line 12	1	6,000
2. Number of qualifying children under 17 with the required social security number: <u>3</u> x \$1,600. Enter the result	2	4,800
<p>TIP: The number of children you use for this line is the same as the number of children you used for line 4 of Schedule 8812.</p>		
3. Enter your earned income from line 7 of the Earned Income Worksheet	3	16,370
4. Is the amount on line 3 more than \$2,500? <input type="checkbox"/> No. Leave line 4 blank, enter -0- on line 5, and go to line 6	4	13,870
<input checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 3. Enter the result.		
5. Multiply the amount on line 4 by 15% (0.15) and enter the result	5	2,081
6. On line 2 of this worksheet, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. <input checked="" type="checkbox"/> Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.		
7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the following amounts. <ul style="list-style-type: none"> • Social security tax withheld from Form(s) W-2 box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21, and • Medicare tax withheld from Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23 	7	10,891,344
8. Enter the total of any amounts from - <ul style="list-style-type: none"> • Schedule 1, line 15; • Schedule 2, line 5; • Schedule 2, line 6; and • Schedule 2, line 13. 	8	
9. Add lines 7 and 8. Enter the total	9	10,891,344

If married filing jointly, include your spouse's amounts with yours when completing lines 7 and 8.

2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B – CONT.

BRENT BOYD
404-31-0052

Keep for Your Records

10. **1040 and 1040-SR filers.** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3, line 11. } 10 7,369

1040-NR filers. Enter the amount from Schedule 3, line 11.

11. Subtract line 10 from line 9. If the result is zero or less, enter -0- 11 10,883,975

12. Enter the **larger** of line 5 or line 11. 12 10,883,975

13. Enter the **smaller** of line 2 or line 12 13 4,800

14. Is the amount on line 13 of this worksheet more than the amount on line 1?
 No. Subtract line 13 from line 1. Enter the result. } 14 1,200
 Yes. Enter -0-.

- Next,** figure the amount of any of the following credits that you are claiming.
- Mortgage interest credit, Form 8396.
 - Adoption credit, Form 8839.
 - Residential clean energy credit, Form 5695, Part I.
 - District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 15.

15. Enter the total of the amounts from - } 15

- Schedule 3, line 5a
- Schedule 3, line 6c
- Schedule 3, line 6g, and
- Schedule 3, line 6h

Enter this amount on line 4 of Credit Limit Worksheet A.

2023 SCHEDULE 8812 EARNED INCOME – LINE 18a

BRENT BOYD
404-31-0052

Keep for Your Records

If you . . .	AND you . . .	THEN enter on line 18a . . .	Scenario Used
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using the Earned Income Worksheet in the instructions (even if you are also taking the EIC).	#1 <input type="checkbox"/>
are taking the EIC on Form 1040 or 1040-SR, line 27	completed Worksheet B, relating to the EIC, in your Instructions for Form 1040,	earned income from Wksht B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities) and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.	#2 <input type="checkbox"/>
	did not complete Worksheet B, relating to the EIC, in your Instructions for Form 1040,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.	#3 <input checked="" type="checkbox"/>
are not taking the EIC		the amount figured using the Earned Income Worksheet in the instructions.	#4 <input type="checkbox"/>

8812 Taxable Earned Income Calculations Based on Scenario #3

*SEE EIC WORKSHEET B – LINE 4A WORKSHEET IN THE RETURN.
*THIS IS TAKEN FROM STEP 5 IN THE 1040 INSTRUCTIONS.

TOTAL FROM LINE 9 OF EICB LINE 4A WORKSHEET	16370.0
NON TAXABLE COMBAT PAY NOT INCLUDED IN EIC EARNED INCOME	0
TOTAL EARNED INCOME TO 8812, LINE 18A =	16370.0

2023 ADDITIONAL MEDICARE TAX AND RRTA TAX WORKSHEET (FOR LINE 21 OF SCHEDULE 8812 AND LINE 7 OF CREDIT LIMIT WORKSHEET B)

Keep for Your Records

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 21 of Schedule 8812 and line 7 of Credit Limit Worksheet B.

Social Security Tax, Medicare Tax, and Additional Medicare Tax on Wages

1. Enter the social security tax withheld (Form(s) W-2, box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21)	1. <u>10,891,089</u>
2. Enter the Medicare tax withheld (Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23). These boxes include any Additional Medicare Tax withheld	2. <u>255</u>
3. Enter any amount from Form 8959, line 7	3. _____
4. Add lines 1, 2, and 3	4. <u>10,891,344</u>
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22)	5. _____
6. Subtract line 5 from line 4	6. <u>10,891,344</u>

Additional Medicare Tax on Self-Employment Income

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13)	7. _____
--	----------

Tier 1 RRTA Taxes As an Employee of a Railroad or Employee Representative

- For employee of a railroad, enter amounts on lines 8, 9, 10, and 11.
- For employee representative, enter amounts on lines 12, 13, 14, and 15.
- Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax.
- Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14)	8. _____
9. Enter the Medicare tax (Form(s) W-2, box 14)	9. _____
10. Enter the Additional Medicare Tax, if any on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 10 and line 14	10. _____
11. Add lines 8, 9, and 10	11. _____
12. Enter one-half of Tier 1 tax (one-half of Form(s) CT-2, line 1, for all 4 quarters of 2023)	12. _____
13. Enter one-half of Tier 1 Medicare tax (one-half of Form(s) CT-2, line 2, for all 4 quarters of 2023)	13. _____
14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line 10	14. _____
15. Add lines 12, 13, and 14	15. _____

Schedule 8812 Line 21 Amount

16. Add lines 6, 7, 11, and 15. Enter here and on line 21 of Schedule 8812 and, if applicable, line 7 of Credit Limit Worksheet B	16. <u>10,891,344</u>
---	-----------------------

2023 WORKSHEET A, EARNED INCOME CREDIT (EIC) – LINE 27

BRENT BOYD
404-31-0052

Keep for Your Records

Before you begin: • Be sure you are using the correct worksheet. Use this worksheet **only** if you answered "No" to Step 5, question 2, in the instructions. Otherwise, use Worksheet B.

PART 1

**All Filers Using
Worksheet A**

1. Enter your earned income from Step 5

1	16,370
---	--------

2. Look up the amount on line 1 above in the EIC Table in the instructions to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here

2	7,369
---	-------

If line 2 is zero, **STOP**. You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11

3	16,370
---	--------

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

PART 2

**Filers Who
Answered
"No" on
Line 4**

5. If you have:
• No qualifying children who have a valid SSN, is the amount on line 3 less than \$9,800 (\$16,370 if married filing jointly)?
• 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$21,560 (\$28,120 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table in the instructions to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here

5	
---	--

Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

PART 3

**Your Earned
Income Credit**

6. **This is your earned income credit**

6	7,369
---	-------

Enter this amount on Form 1040 or 1040-SR, line 27.

Reminder –
If you have a qualifying child, complete and attach Schedule EIC.

Caution: If your EIC for a year after 1996 was reduced or disallowed, see the instructions to find out if you must file Form 8862 to take the credit for 2023.

NUMBER OF QUALIFYING CHILDREN: 3

2023 EF REGULATORY EXPLANATION

BRENT BOYD

404-31-0052

SCHEDULE 1 LINE 1 CALCULATION (\$0) WAS LIMITED FROM \$1070 BY: SCHEDULE 1 LINE 1 CALCULATION (\$0) WAS LIMITED FROM \$1070 BY:- EXCESS OF STATE OR LOCAL INCOME TAX DEDUCTED ON 2022 FORM 1040 SCHEDULE A LINE 5 (\$0) OVER STATE AND LOCAL SALES TAX THAT COULD HAVE BEEN DEDUCTED ON 2022 FORM 1040 SCHEDULE A LINE 5 (\$0) SCHEDULE 1 LINE 1 CALCULATION (\$0) WAS LIMITED FROM \$1070 BY: SCHEDULE 1 LINE 1 CALCULATION (\$0) WAS LIMITED FROM \$1070 BY:- EXCESS OF STATE OR LOCAL INCOME TAX DEDUCTED ON 2022 FORM 1040 SCHEDULE A LINE 5 (\$0) OVER STATE AND LOCAL SALES TAX THAT COULD HAVE BEEN DEDUCTED ON 2022 FORM 1040 SCHEDULE A LINE 5 (\$0)- THE EXCESS OF ITEMIZED DEDUCTIONS ON 2022 FORM 1040 SCHEDULE A LINE 5 OVER THE ALLOWABLE STANDARD DEDUCTION FOR 2022 (\$0)

2023 FORM 8867 DUE DILIGENCE

BRENT BOYD
404-31-0052

Keep for Your Records

TAXPAYER PROVIDED ALL DOCUMENT NEEDED FOR FILING RETURN.
DATE INFORMATION WAS OBTAINED: 01-25-2024
INFORMATION WAS OBTAINED FROM: BRENT BOYD

Taxpayer Signature

Date

Spouse Signature

Date

2023 EXPLANATION ATTACHMENT

BRENT BOYD

404-31-0052

FORM 8867, LINE 5 OTHER DOCUMENTS RELIED UPON

provided valid id with w-2 and 1099-b for dependents and taxpayer.

2023 WEST VIRGINIA TWO YEAR COMPARISON

BRENT BOYD
404310052

Keep for Your Records

	Tax Year 2023	Tax Year 2022	Difference
Filing status	HOH	_____	
Residency Status	Resident	_____	
Number of exemptions claimed	4	4	
State Base Form Filed	WV IT- 140	WV IT- 140	

INCOME, DEDUCTIONS AND ADJUSTMENTS:

Federal Adjusted Gross Income	16,370	26,024	-9,654
Additions to Federal Income	_____	_____	
Subtractions from Federal Income	_____	_____	
WV Adjusted Gross Income	16,370	26,024	-9,654
Exemption Amount (Allowance) / Personal Exemptions	8,000	8,000	
Taxable Income	8,370	18,024	-9,654

TAX, CREDIT AND PAYMENTS:

West Virginia Tax	197	622	-425
Net Tax	_____	622	-622
Income Tax Withheld	639	1,070	-431
Estimated Tax Payments	_____	_____	
Amount Paid with Extension	_____	_____	
Other payments including refundable credits	639	_____	639
Total Payments and Credits	639	1,070	-431

REFUND OR BALANCE DUE:

Balance due	_____	_____	
Underpayment Penalty	_____	_____	
Amount You Owe	_____	_____	
Overpayment Applied to Estimated Payments	_____	_____	
Amount to be Refunded	639	1,070	-431

STATE OF WEST VIRGINIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

WV-8453
Rev. 09/2020

Period beginning (MM/DD/YYYY) 01/01/2023	Period ending (MM/DD/YYYY) 12/31/2023	
Your first name and middle Initial BRENT	Last Name BOYD	Your Social Security Number 404-31-0052
If a joint return, spouse's first name and middle initial	Last name, if different	Spouse's Social Security Number
Home Address (number and street) 126 FOREST DR APT 104		Daytime telephone number
City, town or post office, state and ZIP code N PARKERSBURG WV 26104		

Part I Tax Return Information (whole dollars only)

1. Federal Adjusted Gross Income	1	16370
2. West Virginia Income Tax	2	197
3. Balance Due	3	
4. Refund	4	639

Part II Direct Deposit or Electronic Funds Withdrawal

5. Routing transit number (RTN) The first two numbers of the RTN must be 01 through 12 or 21 through 32

6. Depositor account number (DAN)

7. Electronic Funds Withdrawal (Checking only; No Partial Payments)

8. Type of account: Checking Savings (Direct Deposit Only)

Part III Declaration of Taxpayer

I consent that my refund be directly deposited or my payment due be withdrawn by electronic debit as designated in Part II. I further authorize the State of West Virginia to initiate debit entries and to initiate, if necessary, credit entries as adjustments for any entries in error into my Checking or Savings account as indicated above in Part II and the Financial Institution indicated above in Part II, to credit the same any amount(s) owed to me by the State of West Virginia. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund or authorize the electronic debit.

Under penalties of perjury, I declare that I have compared the information contained on my return with the information I have provided to my Electronic Return Originator and that the amount described in Part I above agree with the amounts shown on the corresponding lines of my West Virginia income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including this declaration and accompanying schedules and statements, be sent to the West Virginia State Tax Department, upon request by the Department. If I have filed a joint federal and state return, I understand that, if there is an error on either return, my state return will be rejected. If the processing of my return or refund is delayed, I authorize the State Tax Department to disclose to my ERO and/or the transmitter the reason(s) for the delay, or when the refund was sent.

Please Sign Here ▶ _____ ▶ _____
Your signature Date Spouse's signature Date

Part IV Declaration & Signature of Electronic Return Originator (ERO) & Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on Form WV-8453 are complete and correct to the best of my knowledge. (ERO's who are collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that Form WV-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on Form WV-8453 before submitting this return to the State Tax Department, have provided the taxpayer a copy of all forms and information to be filed with the West Virginia State Tax Department, and have followed all other requirements described in the West Virginia Handbook for Electronic Filers of Individual Income Tax Returns. If I am also the Paid Preparer, under penalty of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

	Date	Check if:	Your PTIN/SSN
▶ ERO's Signature _____	01-25-2024	<input checked="" type="checkbox"/> Paid Preparer <input type="checkbox"/> Self-Employed	P02277957
▶ Firm Name (or yours, if self-employed) and address _____	HRB TAX GROUP INC LAKEVIEW CENTER PARKERSBURG WV 26101	Phone # 3044287051	EI No. 431871840 Zip Code 26101

ERO's are instructed to retain the WV-8453 and all supporting documents for not less than three (3) years.

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

	Date	Check if:	Your PTIN/SSN
Paid Preparer's Use Only ▶ Preparer's Signature _____	01/25/2024	<input type="checkbox"/> Self-Employed	
▶ Firm Name (or yours, if self-employed) and address _____		Phone #	EI No. Zip Code

**NOTE: Part IV of this form MUST be completed in full as required.
ERO's are required to file and hold this document and all attachments for three (3) years from date filed.**

WEST VIRGINIA PERSONAL INCOME TAX RETURN

2023

Form header section containing Social Security Number (404310052), Spouse's Social Security Number, Last Name (BOYD), Spouse's Last Name, Address (126 FOREST DR APT 104), City (N PARKERSBURG), State (WV), ZIP CODE (26104), Telephone Number ((304) 904-6633), and Email (BRENTBOYD62887@GMAIL).

* ONLY INCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXEMPTION.

AMENDED RETURN NONRESIDENT SPECIAL NONRESIDENT/PART YEAR RESIDENT FORM WV-8379 FI LDED AS AN INJURED SPOUSE

FILING STATUS (CHECK ONE) 1 SINGLE 2 HEAD OF HOUSEHOLD 3 MARRIED, FILING JOINT 4 MARRIED, FILING SEPARATE 5 WIDOW(ER) WITH DEPENDENT CHILD

Table with 3 columns: Exemption Type (a) YOURSELF, (b) SPOUSE, (c) DEPENDENTS; Description; and Count. Values: (a) 1, (b) blank, (c) 3.

Table with 4 columns: Dependent First name, Dependent Last name, Social Security Number, Date of Birth (MM DD YYYY). Rows for JAYDEN, HUNTER, and ALEXANDER.

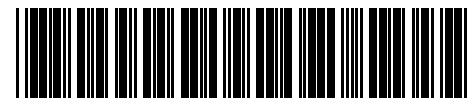
(d) SURVIVING SPOUSE (See page 21) Decedents SSN Year Spouse Died: (d) (e) Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e) 4

Table with 3 columns: Line Number, Amount, Tax. Rows 1-8 showing Federal Adjusted Gross Income (16370), Subtractions (0), Total Exemptions (8000), and Income Tax Due (197).

Tax Table Rate Schedule Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY PAY PLAN COR SCTC NRSRHEPTC

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



HB40202301

PRIMARY LAST NAME **BOYD** SOCIAL SECURITY NUMBER **404310052**

9. Credits from Tax Credit Recap Schedule (see schedule on page 5)	g	197	.00			
10. Total Income Tax Due. Line 8 minus 9. If line 9 is greater than line 8, enter 0	10	0	.00			
11. Overpayment previously refunded or credited (amended return only)	11		.00			
Penalty Due <input type="checkbox"/> CHECK IF REQUESTING WAIVER OR QUALIFIED FARMER						
12. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 44). <input checked="" type="checkbox"/> CHECK IF NO USE TAX DUE	12		.00			
13. Add lines 10 through 12. This is your total amount due	13		.00			
14. West Virginia Income Tax Withheld (See instructions) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)	14	639	.00			
15. Estimated Tax Payments and Payments with Schedule 4868	15		.00			
16. Non-Family Adoption Tax Credit, if applicable (include Schedule WV NFA-1)	16		.00			
17. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A)	17		.00			
18. Homestead Excess Property Tax Credit for property tax paid (include Sch. HEPTC-1 and Class II receipt)	18		.00			
19. Build WV Property Value Adjustment Refundable Tax Credit	19		.00			
20. Amount paid with original return (amended return only)	20		.00			
21. Payments and Refundable Credits (add lines 14 through 20)	21	639	.00			
22. Balance Due (line 13 minus line 21). If Line 21 is greater than line 13, complete line 23. PAY THIS AMOUNT	22		.00			
23. Line 21 minus line 13. This is your overpayment	23	639	.00			
24. Indicate donations from line 24. Enter below and enter the sum of columns 24A, 24B, and 24C on Line 24						
<table border="1"> <tr> <td>24A. CHILDREN'S TRUST FUND</td> <td>24B. 4WV DEPT. OF VETE-RANS ASSISTANCE</td> <td>24C. STATE VETER-ANS CEMETERY</td> </tr> </table>	24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETE-RANS ASSISTANCE	24C. STATE VETER-ANS CEMETERY	24		.00
24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETE-RANS ASSISTANCE	24C. STATE VETER-ANS CEMETERY				
25. Amount of Overpayment to be credited to your 2024 estimated tax	25		.00			
26. Refund due to you (line 23 minus line 24 and line 25) REFUND	26	639	.00			

Direct Deposit of Refund CHECKING SAVINGS

ROUTING NUMBER: **101089742** ACCOUNT NUMBER: **4070339304**

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the Tax Division to discuss my return with my preparer YES NO

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

Your Signature _____ Date **01252024** Spouse's Signature _____ Date _____ Telephone Number **(304) 904-6633**

Preparer: Check HERE if client is requesting NOT to efile **431871840** Preparer's EIN

Signature of preparer other than above _____ Date **01/25/20** Telephone Number **3044287051**

Kim Golden Preparer's Printed Name **HRB TAX GROUP INC** Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS: WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694
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Payment Options: Returns filed with a balance of tax due may pay through any of the following methods:
 • Check or Money Order payable to the WV Tax Division - Enclose check or money order with your return.
 • Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".



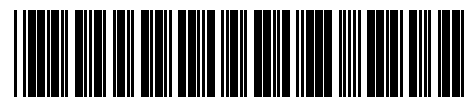
* HB 40202302 *

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return in order to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s) (§11-21-20)	E	1	.00
**For what states? <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	**You cannot claim for taxes paid to KY, MD, OH, PA or VA for withholdings from wages and salaries.		
2. Family Tax Credit (see page 11) (§11-21-22)	FTC-1	2	197 .00
3. General Economic Opportunity Tax Credit (§11-13Q)	EOTC-PIT	3	.00
4. High Technology Manufacturing Business (§11-13Q-10a)	EOTC-HTM	4	.00
5. WV Environmental Agricultural Equipment Credit (§11-13K)	AG-1	5	.00
6. WV Military Incentive Credit (§11-24-12)	J	6	.00
7. Neighborhood Investment Program Credit (§11-13J)	NIPA-2	7	.00
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a)	RBIC	8	.00
9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g)	RBIC-A	9	.00
10. Apprenticeship Training Tax Credit (§11-13W)	ATTC-1	10	.00
11. Alternative-Fuel Tax Credit (§11-6D)	AFTC-1	11	.00
12. Conceal Carry Gun Permit Credit (§61-7-4)	CCGP-1	12	.00
13. Farm to Food Bank Tax Credit (§11-13DD)	13		.00
14. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG)	DNG- 2	14	.00
15. Post Coal Mine Site Business Credit (§11-28)	PCM-2	15	.00
16. Natural Gas Liquids (§11-13HH)	NGL-2	16	.00
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF)	DSV-1	17	.00
18. Small Arms And Ammunition Manufacturers Credit (§11-13KK)	SAAM-1	18	.00
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a)	JSP- 1	19	.00
20. Capital Investment in Child-Care Property Tax Credit (§11-21-97)	CIP	20	.00

Continues on next page



TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
21. Operating Costs of Child Care Property Tax Credit (§11-21-97)	OCF	21	.00
22. Industrial Advancement Act Tax Credit (§11-13LL)		22	.00
23. West Virginia Film Industry Investment Tax Credit (§11-13X)	WV FIIA-TCS	23	.00
24. Volunteer Firefighter Tax Credit (§11-13JJ)	VFTC-1	24	.00
25. Build WV Property Value Adjustment Tax Credit (§5B-2L)	PVA-2	25	.00
26. Elective Income Credit for tax paid by a pass through entity (§11-21-3a and §11-21-20)	EK-1	26	.00
27. TOTAL NON REFUNDABLE CREDITS -- add all recap lines. Enter on IT-140 line 9			197 .00



FAMILY TAX CREDIT

2023

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. If filing status is married filing separate use Family Tax Credit Table 2.

If this schedule is not enclosed with Form IT-140, the credit will be disallowed.

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140)	1	16370	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140)	2		.00
3. Tax-exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140)	3		.00
4. Add lines 1 through 3. This is your Modified Federal Adjusted Gross Income for the Family Tax Credit	4	16370	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (This is your Family Size for the Family Tax Credit)	5		4
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables in the instr. If the exemptions on line 5 are greater than 8, use the table for a family size of 8 . . .	6		100
7. Enter your income tax due from line 8 of Form IT-140	7	197	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP.	8	197	.00



* HB 40202310 *