Form **1040** Department of the Treasury-Internal Revenue Service **U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

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

Your first name and middle initial	Last name	Your social security number
Frederick	Shaddock	057-40-8343
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Oksana S	Shaddock	481-27-8373

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.: 520 N Street, SW S-316

City, town, or post office. If you have a foreign address, also complete spaces below. State: Washington DC ZIP code: 20024

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

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.
☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here . . ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Not For Filing

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	122,347.
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	122,347.
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a 9,756.	b Taxable amount	6b	8,293.
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Additional income from Schedule 1, line 10			8	-13,707.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income.**			9	116,933.
10	Adjustments to income from Schedule 1, line 26			10	1,200.
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	115,733.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	29,200.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	29,200.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	86,533.

Attach Sch. B if required.

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 Deduction,* see instructions.

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	9,943.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	9,943.
	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	9,943.
	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	9,943.
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 12,399.		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	12,399.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return	26	
	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	12,399.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	2,456.
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☒	35a	2,456.
Direct deposit? See instructions.	b	Routing number: **c** Type: ☐ Checking ☐ Savings		
	d	Account number:		
	36	Amount of line 34 you want **applied to your 2024 estimated tax** — 36:		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	0.
	38	Estimated tax penalty (see instructions) — 38:		

Not For Filing

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☐ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Semi-retired	052556
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.)
		Consultant	020024

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

Phone no. (202)365-6100 | Email address

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Preparer's name	Phone no.		
Firm's name			
Firm's address			Firm's EIN

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2023

Attachment Sequence No. **01**

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

Frederick and Oksana S Shaddock

Your social security number

057-40-8343

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	-5,854.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-7,853.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed 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	-13,707.

Not For Filing

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	1,200.
b	Recipient's SSN	481-23-9964		
c	Date of original divorce or separation agreement (see instructions):	03/2010		
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	1,200.

Not For Filing

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor: **Frederick Shaddock**

Social security number (SSN): 057-40-8343

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

B Enter code from instructions: 611000

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

D Employer ID number (EIN) (see instr.): 93-1369157

E Business address (including suite or room no.): 806 N 4TH STREET

City, town or post office, state, and ZIP code: FAIRFIELD, IA 52556

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 [ ] No

H If you started or acquired this business during 2023, check here . . . . [X]

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	0.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	10.
7	**Gross income.** Add lines 5 and 6	7	10.

Not For Filing

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

8	Advertising	8		18	Office expense (see instructions)	18	600.
9	Car and truck expenses (see instructions)	9	661.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	333.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	155.
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	2,828.
				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	4,577.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-4,567.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
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	-4,567.
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 [X] All investment is at risk. 32b [ ] Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	0.

Not For Filing

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 0 b Commuting (see instructions) 0 c Other 0

45 Was your vehicle available for personal use during off-duty hours? [ ] Yes [ ] No

46 Do you (or your spouse) have another vehicle available for personal use? [ ] Yes [ ] No

47a Do you have evidence to support your deduction? [ ] Yes [ ] No

b If "Yes," is the evidence written? [ ] Yes [ ] No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Cell phone Rick 1/2	300.
Answering Service Ring Central	300.
GoDaddy domain registration	368.
Natel web internet hosting $155/month	1,860.

48 **Total other expenses.** Enter here and on line 27a . . . 48 **2,828.**

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor: **Oksana S Shaddock**

Social security number (SSN): 481-27-8373

A Principal business or profession, including product or service (see instructions): **OS LLC, Consulting design, UI/UX**

B Enter code from instructions: 541400

C Business name. If no separate business name, leave blank.: **O S LLC**

D Employer ID number (EIN) (see instr.): 81-0954006

E Business address (including suite or room no.): 520 N Street SW S316

City, town or post office, state, and ZIP code: Washington, DC 20024

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 [ ] No

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

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	0.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	200.
7	**Gross income.** Add lines 5 and 6	7	200.

Not For Filing

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	1,180.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	100.
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	142.
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	65.
				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	1,487.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-1,287.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
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	-1,287.

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 [X] All investment is at risk.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	
36	Purchases less cost of items withdrawn for personal use	**36**	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	
38	Materials and supplies	**38**	
39	Other costs	**39**	
40	Add lines 35 through 39	**40**	
41	Inventory at end of year	**41**	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	**42**	**0.**

Not For Filing

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) **06/01/2003**

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business **1664** **b** Commuting (see instructions) **1080** **c** Other **584**

45	Was your vehicle available for personal use during off-duty hours?	[X] Yes	[ ] No
46	Do you (or your spouse) have another vehicle available for personal use?	[ ] Yes	[X] No
47a	Do you have evidence to support your deduction?	[X] Yes	[ ] No
b	If "Yes," is the evidence written?	[X] Yes	[ ] No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Shipping	**65.**

48	**Total other expenses.** Enter here and on line 27a	**48**	**65.**

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **13**

Name(s) shown on return

Frederick and Oksana S Shaddock

Your social security number

057-40-8343

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☒ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

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

A 806 North 4th Street, Fairfield, IA 52556

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1	A	30	7	☐
B	B			☐
C	C			☐

Type of Property:

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

Not For Filing

Income:		Properties: A	B	C
3 Rents received	3	3,300.		
4 Royalties received	4			
Expenses:				
5 Advertising	5	984.		
6 Auto and travel (see instructions)	6	597.		
7 Cleaning and maintenance	7	142.		
8 Commissions	8	200.		
9 Insurance	9	395.		
10 Legal and other professional fees	10	122.		
11 Management fees	11	100.		
12 Mortgage interest paid to banks, etc. (see instructions)	12	3,306.		
13 Other interest	13			
14 Repairs	14	500.		
15 Supplies	15	151.		
16 Taxes	16	21.		
17 Utilities	17	4,525.		
18 Depreciation expense or depletion	18			
19 Other (list) See Attached	19	110.		
20 Total expenses. Add lines 5 through 19	20	11,153.	0.	0.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-7,853.	0.	0.
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(7,853.)	(0.)	(0.)

23a Total of all amounts reported on line 3 for all rental properties	23a	3,300.	
b Total of all amounts reported on line 4 for all royalty properties	23b	0.	
c Total of all amounts reported on line 12 for all properties	23c	3,306.	
d Total of all amounts reported on line 18 for all properties	23d	0.	
e Total of all amounts reported on line 20 for all properties	23e	11,153.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(7,853.)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-7,853.

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

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

OMB No. 1545-2294

2023

Attachment Sequence No. **55**

Name(s) shown on return

Frederick and Oksana S Shaddock

Your taxpayer identification number

057-40-8343

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	Charity International Corp.	93-1369157	-4,567.
ii	O S LLC	81-0954006	-1,287.
iii	806 North 4th Street Fairfield Iowa	057-40-8343	-7,853.
iv			
v			

Not For Filing

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-13,707.		
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			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
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	
11	Taxable income before qualified business income deduction (see instructions)	11	86,533.		
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	86,533.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	17,307.
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	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(13,707.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8888**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Allocation of Refund (Including Savings Bond Purchases)

▶ **Go to *www.irs.gov/Form8888* for the latest information.**

▶ **Attach to your income tax return.**

OMB No. 1545-0074
For calendar year
Attachment Sequence No. **56**

Name(s) shown on return
Frederick and Oksana S Shaddock

Your social security number
057-40-8343

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account (see instructions)	**1a**	**2,000.**
b	Routing number **256075342** **c** [X] Checking [ ] Savings		
d	Account number **000173091018**		
2a	Amount to be deposited in second account	**2a**	**456.**
b	Routing number **073901877** **c** [X] Checking [ ] Savings		
d	Account number **1922408**		
3a	Amount to be deposited in third account	**3a**	
b	Routing number [ ] **c** [ ] Checking [ ] Savings		
d	Account number [ ]		

Not For Filing

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

CAUTION *If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.*

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	**4**	
5a	Amount to be used to buy bonds for yourself, your spouse, **or** someone else	**5a**	
b	Enter the owner's name (First then Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here [ ]		
6a	Amount to be used to buy bonds for yourself, your spouse, **or** someone else	**6a**	
b	Enter the owner's name (First then Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here [ ]		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	**7**	

Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	**8**	**2,456.**

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

UYA

Form **8582**

Department of the Treasury
Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment Sequence No. **858**

Name(s) shown on return

Frederick and Oksana S Shaddock

Identifying number

057-40-8343

Part I 2023 Passive Activity Loss

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

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

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	0.		
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	(7,853.)		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(0.)		
d	Combine lines 1a, 1b, and 1c			1d	-7,853.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	0.		
b	Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(0.)		
d	Combine lines 2a, 2b, and 2c			2d	0.
3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			3	-7,853.

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

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

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

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

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			4	7,853.
5	Enter $150,000. If married filing separately, see instructions	5	150,000.		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	115,293.		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.				
7	Subtract line 6 from line 5	7	34,707.		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8	17,354.
9	Enter the **smaller** of line 4 or line 8. If line 3 includes any CRD, see instructions			9	7,853.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11	**Total losses allowed from all passive activities for 2023.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	7,853.

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	**(b)** Net loss (line 1b)	**(c)** Unallowed loss (line 1c)	**(d)** Gain	**(e)** Loss
806 North 4th Street Fairfield Iowa	0.	-7,853.	0.	0.	-7,853.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Part I, lines 1a, 1b, and 1c	0.	-7,853.	0.		

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	**(b)** Net loss (line 2b)	**(c)** Unallowed loss (line 2c)	**(d)** Gain	**(e)** Loss
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	0.		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	**(a)** Loss	**(b)** Ratio	**(c)** Special allowance	**(d)** Subtract column (c) from column (a).
806 North 4th Street Fairfield Iowa	Sch E L22	-7,853.	1.000000	-7,853.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
Total		-7,853.	1.00	-7,853.	0.

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Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	**(a)** Loss	**(b)** Ratio	**(c)** Unallowed loss
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
Total		0.	1.00	0.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	**(a)** Loss	**(b)** Unallowed loss	**(c)** Allowed loss
806 North 4th Street Fairfield Iowa	Sch E L22	-7,853.	0.	-7,853.
		0.	0.	0.
		0.	0.	0.
		0.	0.	0.
		0.	0.	0.
Total		-7,853.	0.	-7,853.

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to *www.irs.gov/Form8829* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **176**

Name(s) of proprietor(s): **Frederick Shaddock**

Your social security number: **057-40-8343**

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	928
2	Total area of home	2	2784
3	Divide line 1 by line 2. Enter the result as a percentage	3	33.33%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4: 0 hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760 — 5: 8760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6:		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	33.33%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.	8	-4,567.

See instructions for columns (a) and (b) before completing lines 9-22.

		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9			
10	Deductible mortgage interest (see instructions)	10			
11	Real estate taxes (see instructions)	11			
12	Add lines 9, 10, and 11	12			
13	Multiply line 12, column (b), by line 7	13			
14	Add line 12, column (a), and line 13			14	
15	Subtract line 14 from line 8. If zero or less, enter -0-			15	0.
16	Excess mortgage interest (see instructions)	16			
17	Excess real estate taxes (see instructions)	17			
18	Insurance	18			
19	Rent	19			
20	Repairs and maintenance	20			
21	Utilities	21			
22	Other expenses (see instructions)	22			
23	Add lines 16 through 22	23			
24	Multiply line 23, column (b), by line 7	24			
25	Carryover of prior year operating expenses (see instructions)	25			
26	Add line 23, column (a), line 24, and line 25			26	
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26			27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			28	
29	Excess casualty losses (see instructions)	29			
30	Depreciation of your home from line 42 below	30	1,062.		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,062.		
32	Add lines 29 through 31			32	2,124.
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32			33	
34	Add lines 14, 27, and 33			34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions.			35	
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions			36	0.

Not For Filing

Part III Depreciation of Your Home

Total cost of addition/improvement $168.00

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	138,600.
38	Value of land included on line 37	38	14,400.
39	Basis of building. Subtract line 38 from line 37	39	124,200.
40	Business basis of building. Multiply line 39 by line 7	40	41,396.
41	Depreciation percentage (see instructions)	41	2.564%
42	Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,062.

Part IV Carryover of Unallowed Expenses to 2024

Depr adj - $56.00 x 2.5640%

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	2,124.

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to *www.irs.gov/Form8829* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Oksana S Shaddock

Your social security number

481-27-8373

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	200
2	Total area of home	2	900
3	Divide line 1 by line 2. Enter the result as a percentage	3	22.22%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4: 0 hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760 — 5: 8760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6:		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	22.22%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.	8	-1,287.

See instructions for columns (a) and (b) before completing lines 9-22.

		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9			
10	Deductible mortgage interest (see instructions)	10			
11	Real estate taxes (see instructions)	11			
12	Add lines 9, 10, and 11	12			
13	Multiply line 12, column (b), by line 7		13		
14	Add line 12, column (a), and line 13			14	
15	Subtract line 14 from line 8. If zero or less, enter -0-			15	0.
16	Excess mortgage interest (see instructions)	16			
17	Excess real estate taxes (see instructions)	17			
18	Insurance	18			
19	Rent	19			
20	Repairs and maintenance	20			
21	Utilities	21			
22	Other expenses (see instructions)	22			
23	Add lines 16 through 22	23			
24	Multiply line 23, column (b), by line 7		24		
25	Carryover of prior year operating expenses (see instructions)		25	2,666.	
26	Add line 23, column (a), line 24, and line 25			26	2,666.
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26			27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			28	
29	Excess casualty losses (see instructions)		29		
30	Depreciation of your home from line 42 below		30	1,994.	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)		31	5,982.	
32	Add lines 29 through 31			32	7,976.
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32			33	
34	Add lines 14, 27, and 33			34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions.			35	
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions			36	0.

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	350,000.
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	350,000.
40	Business basis of building. Multiply line 39 by line 7	40	77,770.
41	Depreciation percentage (see instructions)	41	2.564%
42	Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,994.

Part IV Carryover of Unallowed Expenses to 2024

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	2,666.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	7,976.

Not For Filing

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Frederick Shaddock	Charity International Corp.	057-40-8343

Part I **Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

Not For Filing

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	333.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

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

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

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

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

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

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	333.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
Car - MB 190E 1989 CIC	01/01/15	100.0 %						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Toyota Corolla 1995	03/15/23	00.40 %				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

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Section B—Information on Use of Vehicles

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

	(a) Car - MB 190E 19 Vehicle 1		(b) Toyota Corolla 1 Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)	284		1									
31 Total commuting miles driven during the year			12									
32 Total other personal (noncommuting) miles driven			240									
33 Total miles driven during the year. Add lines 30 through 32	284		253									
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?		X	X									
35 Was the vehicle used primarily by a more than 5% owner or related person?		X		X								
36 Is another vehicle available for personal use?	X		X									

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

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

		Yes	**No**
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Frederick and Oksana S Shaddoc	806 North 4th Street Fairfiel	057-40-8343

Part I **Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

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

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

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

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

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

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
Mercedes 190E 1989 Fl	10/01/10	100.0 %						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

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Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)	Mercedes 190E 19 **284**											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	**284**											
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?		X										
36 Is another vehicle available for personal use?	X											

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

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

		Yes	No
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

2023 Schedule E Other Expenses - Supporting Details for Schedule E, Line 19

Name(s) shown on Form 1040	Your social security number
Frederick and Oksana S Shaddock	057-40-8343

	Properties		
	A	B	C
1. Fairfield Landlord Reg.	100.		
2. Covid masks for AirBNB	10.		
3.			
4.			
5.			
6.			
7.			
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27.			
Schedule E - Total Other Expenses	110.		

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