CLIENT'S COPY

Federal Tax Comparison for Married Filing Joint and Separate

	Taxpayer	Spouse	Married Filing Separate	Married Filing Joint
Total Income	152,319.	261,430.	413,749.	413,749.
Less: Adjustments	5,054.	5,054.	10,108.	14,190.
Adjusted Gross Income	147,265.	256,376.	403,641.	399,559.
Standard/Itemized Deductions	12,950.	12,950.	25,900.	25,900.
Qualified business inc deduction	4,690.	24,077.	28,767.	30,384.
Taxable Income	129,625.	219,349.	348,974.	343,275.
Total Tax (regular & AMT)	40,880.	41,716.	82,596.	71,911.
Less: Credits	4,500.		4,500.	4,500.
Add: Other Taxes	10,954.	12,006.	22,960.	23,976.
Less: Earned Income Credit				
Less: Additional child tax credit				
Less: Payments (excludes ext.)	2,530.		2,530.	2,530.
Tax Underpayment/(Overpayment)	44,804.	53,722.	98,526.	88,857.

MARRIED FILING JOINT PRODUCED AN ESTIMATED SAVINGS OF 9,669.

Two-Year Comparison Worksheet

2022

Name(s) as shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Social security number:

2021 Filing Status: MARRIED FILING JOINT

2022 Filing Status: MARRIED FILING JOINT

2021 Tax Bracket: 0.0%

2022 Tax Bracket: 32.0%

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
WAGES, SALARIES, AND TIPS	2,184.	2,173.	-11.
SCHEDULE B - TAXABLE INTEREST	3,155.	12,839.	9,684.
SCHEDULE B - QUALIFIED DIVIDENDS	230.	14.	-216.
SCHEDULE B - ORDINARY DIVIDENDS	230.	14.	-216.
TAXABLE PENSIONS AND ANNUITIES	26,430.	27,146.	716.
TAXABLE SOCIAL SECURITY BENEFITS	0.	42,872.	42,872.
SCHEDULE D (CAPITAL GAIN/LOSS)	24,374.	221,724.	197,350.
FORM 4797 (OTHER GAINS OR LOSSES)	514.	170,643.	170,129.
SCHEDULE E (RENTAL AND PASSTHROUGH)	14,509.	86,375.	71,866.
NET OPERATING LOSS	230,740.	-150,037.	-380,777.
TOTAL INCOME	-159,344.	413,749.	573,093.
DEDUCTIBLE PART OF SE TAX	1,913.	10,108.	8,195.
SELF-EMPLOYED HEALTH INS. DEDUCTION	3,564.	4,082.	518.
TOTAL ADJUSTMENTS	5,477.	14,190.	8,713.
ADJUSTED GROSS INCOME	-164,821.	399,559.	564,380.
STANDARD DEDUCTION	25,100.	25,900.	800.
CONTRIBUTIONS	600.	0.	-600.
QUALIFIED BUSINESS INCOME DEDUCTION	0.	30,384.	30,384.
TOTAL DEDUCTIONS	25,700.	56,284.	30,584.
TAXABLE INCOME	0.	343,275.	343,275.
TAX	0.	60,532.	60,532.
FORM 6251 (ALTERNATIVE MINIMUM TAX)	0.	11,379.	11,379.
TAX BEFORE CREDITS	0.	71,911.	71,911.
CHILD TAX CR. AND CR. FOR OTH. DEP.	0.	4,500.	4,500.
TAX AFTER NON-REFUNDABLE CREDITS	0.	67,411.	67,411.
SCHEDULE SE (SELF-EMPLOYMENT TAX)	3,824.	20,216.	16,392.
FORM 8960 (NET INVEST. INCOME TAX)	0.	3,760.	3,760.
TOTAL TAX	3,824.	91,387.	87,563.
FED. INCOME TAX WITHHELD, FORM 1099	2,499.	2,530.	31.
SCH. 8812 (ADD. CHILD TAX CREDIT)	3,000.	0.	-3,000.
TOTAL PAYMENTS	5,499.	2,530.	-2,969.
TAX OVERPAID	1,675.	0.	-1,675.
AMOUNT REFUNDED	1,675.	0.	-1,675.
BALANCE DUE	0.	88,857.	88,857.
LATE PAYMENT/LATE FILING PEN. & INT.	0.	1,935.	1,935.
TOTAL DUE AFTER PENALTY & INTEREST	0.	90,792.	90,792.
CALIFORNIA STATE RETURN			
TAXABLE INCOME	10,901.	34,090.	23,189.
TAX	0.	2,669.	2,669.
NON-REFUNDABLE CREDITS	0.	122.	122.
PAYMENTS	397.	396.	-1.

Two-Year Comparison Worksheet

2022

Name(s) as shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Social security number

2021 Filing Status MARRIED FILING JOINT

2022 Filing Status MARRIED FILING JOINT

2021 Tax Bracket 0.0%

2022 Tax Bracket 32.0%

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
BALANCE DUE	0.	2,151.	2,151.
AMOUNT REFUNDED	397.	0.	-397.
HAWAII STATE RETURN			
TAXABLE INCOME	0.	496,604.	496,604.
TAX	0.	37,260.	37,260.
NON-REFUNDABLE CREDITS	0.	32,090.	32,090.
REFUNDABLE CREDITS	550.	0.	-550.
BALANCE DUE INCLUDING PEN. & INT.	0.	5,239.	5,239.
AMOUNT REFUNDED	550.	0.	-550.
NEW YORK STATE RETURN			
TAXABLE INCOME	0.	445,493.	445,493.
TAX	0.	29,543.	29,543.
BALANCE DUE INCLUDING PEN. & INT.	0.	30,311.	30,311.

Schedule E - Two-Year Comparison Worksheet 2022

Property Name:
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
INCOME ------			
RENTS RECEIVED	25,841.	26,900.	1,059.
EXPENSES --------			
CLEANING AND MAINTENANCE	840.	840.	0.
MANAGEMENT FEES	2,584.	2,690.	106.
MORTGAGE INTEREST	6,071.	5,838.	-233.
TAXES	3,111.	3,140.	29.
OTHER	2,598.	2,598.	0.
SUBTOTAL	15,204.	15,106.	-98.
DEPRECIATION EXPENSE OR DEPLETION	6,220.	6,220.	0.
TOTAL EXPENSES	21,424.	21,326.	-98.
INCOME OR (LOSS)	4,417.	5,574.	1,157.

SCOTT HEALY CPA PLLC
103 Colton Avenue
Newark, NY 14513

June 5, 2023

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Dear Dave and Greg:

Enclosed are your 2022 income tax returns and 2023 estimated tax vouchers, as follows...

2022 U.S. Individual Income Tax Return

2023 Federal Estimated Tax Vouchers

2022 California Individual Income Tax Return

2023 California Estimated Tax Vouchers

2022 Hawaii Individual Income Tax Return

2022 New York Individual Income Tax Return

2023 New York Estimated Tax Vouchers

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

Please review the returns for completeness and accuracy.

Instructions for filing the above forms are furnished for easy reference.

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

Very truly yours,

Douglas J. Forgue, CPA
Director

2022 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total tax	$ 91,387
Less: payments and credits	$ 2,530
Plus: interest and penalties	$ 1,935
Balance due	$ 90,792

Overpayment:

Not applicable

Make Check Payable To:

United States Treasury

Mail Tax Return and Check (if applicable) To:

This return qualifies for electronic filing and the practitioner PIN program has been elected. After reviewing the return for accuracy, please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by June 15, 2023.

Special Instructions:

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

Your check for $90,792, payable to the United States Treasury, must be paid by June 15, 2023. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2022 Form 1040" on your check.

Internal Revenue Service Center
P.O. Box 802501
Cincinnati, OH 45280-2501

2023 ESTIMATED TAX FILING INSTRUCTIONS

U.S. ESTIMATED INDIVIDUAL INCOME TAX

FOR THE YEAR ENDING
December 31, 2023

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total Estimated Tax	$ 3,000
Less credit from prior year	$ 0
Less amount paid on 2023 Estimate	$ 0
Balance Due	$ 3,000

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No 1	$ 0	April 18, 2023
No 2	$ 1,000	June 15, 2023
No 3	$ 1,000	September 15, 2023
No 4	$ 1,000	January 16, 2024

Make Check Payable To:

United States Treasury

Mail Voucher and Check (if applicable) To:

Internal Revenue Service Center
P.O. Box 802502
Cincinnati, OH 45280-2502

Special Instructions:

Include your social security number and the words "2023 Form 1040-ES" on your check.

Vouchers need not be signed.

Schedule D Tax Worksheet

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your SSN: ***-**-8555

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains or if you file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16, (or in the instructions for Form 1040-NR, line 16) to figure your tax. Before completing this worksheet, complete Form 1040, 1040-SR, or 1040-NR through line 15.

Exception: Don't use the Qualified Dividends and Capital Gain Tax Worksheet **or** this worksheet to figure your tax if:
- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a; **or**
- Form 1040, 1040-SR, or 1040-NR, line 15, is zero or less.

Instead, see the instructions forForm 1040, line 16 (or Form 1040-NR, line 16).

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16.) **1.** 343,275.

2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a **2.** 14.

3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g **3.** ______

4. Enter the amount from Form 4952, line 4e* **4.** ______

5. Subtract line 4 from line 3. If zero or less, enter -0- **5.** 0.

6. Subtract line 5 from line 2. If zero or less, enter -0-** **6.** 14.

7. Enter the **smaller** of line 15 or line 16 of Sch. D **7.** 221,724.

8. Enter the **smaller** of line 3 or line 4 **8.** ______

9. Subtract line 8 from line 7. If zero or less, enter -0-** **9.** 221,724.

10. Add lines 6 and 9 **10.** 221,738.

11. Add lines 18 and 19 of Schedule D** **11.** 115,910.

12. Enter the **smaller** of line 9 or line 11 **12.** 115,910.

13. Subtract line 12 from line 10 **13.** 105,828.

14. Subtract line 13 from line 1. If zero or less, enter -0- **14.** 237,447.

15. Enter:
- $41,675 if single or married filing separately;
- $83,350 if married filing jointly or qualifying widow(er); or
- $55,800 if head of household.

15. 83,350.

16. Enter the **smaller** of line 1 or line 15 **16.** 83,350.

17. Enter the **smaller** of line 14 or line 16 **17.** 83,350.

18. Subtract line 10 from line 1. If zero or less, enter -0- **18.** 121,537.

19. Enter the **smaller** of line 1 or:
- $170,050 if single or married filing separately;
- $340,100 if married filing jointly or qualifying widow(er); or
- $170,050 if head of household.

19. 340,100.

20. Enter the **smaller** of line 14 or line 19 **20.** 237,447.

21. Enter the **larger** of line 18 or line 20 **21.** 237,447.

22. Subtract line 17 from line 16. This amount is taxed at 0% **22.** 0.

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.

23. Enter the **smaller** of line 1 or line 13 **23.** 105,828.

24. Enter the amount from line 22. (If line 22 is blank, enter -0-.) **24.** 0.

25. Subtract line 24 from line 23. If zero or less, enter -0- **25.** 105,828.

26. Enter:
- $459,750 if single;
- $258,600 if married filing separately;
- $517,200 if married filing jointly or qualifying widow(er); or
- $488,500 if head of household.

26. 517,200.

27. Enter the smaller of line 1 or line 26 **27.** 343,275.

28. Add lines 21 and 22 **28.** 237,447.

29. Subtract line 28 from line 27. If zero or less, enter -0- **29.** 105,828.

30. Enter the **smaller** of line 25 or line 29 **30.** 105,828.

Schedule D Tax Worksheet - *Continued*

31. Multiply line 30 by 15% (0.15) **31.** 15,874.

32. Add lines 24 and 30 **32.** 105,828.

If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.

33. Subtract line 32 from line 23 **33.** 0.

34. Multiply line 33 by 20% (0.20) **34.** 0.

If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.

35. Enter the **smaller** of line 9 above or Schedule D, line 19 **35.** 115,910.

36. Add lines 10 and 21 **36.** 459,185.

37. Enter the amount from line 1 above **37.** 343,275.

38. Subtract line 37 from line 36. If zero or less, enter -0- **38.** 115,910.

39. Subtract line 38 from line 35. If zero or less, enter -0- **39.** 0.

40. Multiply line 39 by 25% (0.25) **40.** 0.

If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.

41. Add lines 21, 22, 30, 33, and 39 **41.**

42. Subtract line 41 from line 1 **42.**

43. Multiply line 42 by 28% (0.28) **43.**

44. Figure the tax on the amount on **line 21**. If the amount on line 21 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 21 is $100,000 or more, use the Tax Computation Worksheet **44.** 44,658.

45. Add lines 31, 34, 40, 43, and 44 **45.** 60,532.

46. Figure the tax on the amount on **line 1**. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet **46.** 70,311.

47. Tax on all taxable income (including capital gains and qualified dividends). Enter the **smaller** of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040.) **47.** 60,532.

---

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16, before completing this line.

2022 Income from Passthroughs

FROST RIDGE CAMPGROUND, LLC
I.D. NUMBER: **-***1263
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

FROST RIDGE CAMPGROUND, LLC

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	40,401.
TOTAL NONPASSIVE INCOME (LOSS)	40,401.

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT	-79.
ADJUSTED GAIN OR LOSS	-23,504.

OTHER K-1 INFORMATION:

INTEREST INCOME	5,098.
SECTION 1231 GAIN (LOSS)	57,955.
SECTION 1231 RECAPTURE ON DISPOSITION	97,218.
NET LONG-TERM CAPITAL GAIN (LOSS)	40,728.
CHARITABLE CONTRIBUTIONS	25.
INVESTMENT INCOME	5,098.
UNRECAPTURED SECTION 1250 GAIN	57,955.
SE EARNINGS	71,537.
SECTION 199A W-2 WAGES	54,939.

2022 Income from Passthroughs

FROST RIDGE CAMPGROUND, LLC
I.D. NUMBER: **-***1263
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

FROST RIDGE CAMPGROUND, LLC

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	40,400.
TOTAL NONPASSIVE INCOME (LOSS)	40,400.

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT	-79.
ADJUSTED GAIN OR LOSS	-23,503.

OTHER K-1 INFORMATION:

INTEREST INCOME	5,097.
SECTION 1231 GAIN (LOSS)	57,955.
SECTION 1231 RECAPTURE ON DISPOSITION	97,216.
NET LONG-TERM CAPITAL GAIN (LOSS)	40,727.
CHARITABLE CONTRIBUTIONS	25.
INVESTMENT INCOME	5,097.
UNRECAPTURED SECTION 1250 GAIN	57,955.
SE EARNINGS	71,536.
SECTION 199A W-2 WAGES	54,938.

2022 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

INTEREST INCOME	10,195.
SECTION 1231 GAIN (LOSS)	115,910.
SECTION 1231 RECAPTURE ON DISPOSITION	194,434.
NET LONG-TERM CAPITAL GAIN (LOSS)	81,455.
CHARITABLE CONTRIBUTIONS	50.
UNRECAPTURED SECTION 1250 GAIN	115,910.
SE EARNINGS	143,073.
SECTION 199A W-2 WAGES	109,877.

INVESTMENT INTEREST EXPENSE:

INVESTMENT INCOME	10,195.

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT	-158.
ADJUSTED GAIN OR LOSS	-47,007.

2022 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL - 1470 BRIDGEVIEW D SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	1470 BRIDGEVIEW DR., SAN DIEGO, CAL	01/01/09	SL	27.50	MM	17	171,061.				171,061.	79,929.		6,220.	86,149.
2	LAND	01/01/09	L				36,000.				36,000.			0.	0.
3	POINTS PAID	07/01/13		360M		43	550.				550.	153.		18.	171.
	TOTAL SCH E DEPR. & AMORTIZATION						207,611.				207,611.	80,082.		6,238.	86,320.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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

2022

Attachment Sequence No. **858**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Identifying number: ***-**-8555

Part I 2022 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	5,574.		
b Activities with net loss (enter the amount from Part IV, column (b))	1b	( )		
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	( )		
d Combine lines 1a, 1b, and 1c			1d	5,574.

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a			
b Activities with net loss (enter the amount from Part V, column (b))	2b	( )		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	( )		
d Combine lines 2a, 2b, and 2c			2d	
3 Combine lines 1d and 2d. 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	5,574.

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

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

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

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

4 Enter the **smaller** of the loss on line 1d or the loss on line 3			4	
5 Enter $150,000. If married filing separately, see instructions	5			
6 Enter modified adjusted gross income, but not less than zero. See instructions	6			
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			
8 Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8	
9 Enter the **smaller** of line 4 or line 8			9	

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 **Total losses allowed from all passive activities for 2022.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	**(b)** Net loss (line 1b)	**(c)** Unallowed loss (line 1c)	**(d)** Gain	**(e)** Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c	5,574.				

LHA **For Paperwork Reduction Act Notice, see instructions.**

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 25

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	5,574.	0.		5,574.	
TOTALS	5,574.	0.		5,574.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 26

RREA	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	SCH E	5,574.		5,574.		
TOTALS			5,574.		5,574.		

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
1	RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SA 1470 BRIDGEVIEW DR., SAN DIEGO, CAL	010109	SL	27.50	171,061.	79,929.	6,220.	6,220.	0.
	** SUBTOTAL **				171,061.	79,929.	6,220.	6,220.	0.
	*** GRAND TOTAL ***				171,061.	79,929.	6,220.	6,220.	0.

Tentative Credit for Prior Year Minimum Tax

Name(s)	Social security number
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2022 Form 6251	1	493,312.
2	Enter adjustments and preferences treated as exclusion items	2	25,900.
3	Minimum tax credit net operating loss deduction	3	( )
4	Combine lines 1, 2, and 3. If more than zero OR you filed Form 2555 for 2022, go to line 5. If zero or less AND you did not file Form 2555 for 2022, enter -0- here and on line 15 and go to Part II.	4	519,212.
5	Enter: $118,100 if married filing jointly or qualifying widow(er) for 2022; $75,900 if single or head of household for 2022; or $59,050 if married filing separately for 2022	5	118,100.
6	Enter: $1,079,800 if married filing jointly or qualifying widow(er) for 2022; $539,900 if single or head of household for 2022; or $539,900 if married filing separately for 2022	6	1,079,800.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	118,100.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II	10	401,112.
11	● If you filed Form 2555 for 2022, enter the amount from line 6 of the Foreign Earned Income Tax Worksheet. ● If for 2022 you reported capital gain distributions directly on Form 1040, line 7; you reported qualified dividends on Form 1040, line 3a; or had a gain on both lines 15 and 16 of Schedule D (Form 1040), complete Part III and enter the amount from line 55 here. ● **All others:** If line 10 is $206,100 or less ($103,050 or less if married filing separately for 2022), multiply line 10 by 26% (.26). **Otherwise,** multiply line 10 by 28% (.28) and subtract $4,122 ($2,061 if married filing separately for 2022) from the result	11	91,489.
12	Minimum tax foreign tax credit on exclusion items	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	91,489.
14	Enter the amount from your 2022 Form 6251, line 10	14	60,532.
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	30,957.

Part II Tentative Minimum Tax Credit

16	Enter the amount from your 2022 Form 6251, line 11	16	11,379.
17	Enter the amount from line 15 above	17	30,957.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	-19,578.
19	**2022 minimum tax credit carryforward.** Enter the amount from your 2022 Form 8801, line 26	19	
20	Enter the 2022 unallowed qualified electric vehicle credit	20	
21	**Tentative minimum tax credit for 2023.** Combine lines 18, 19, and 20	21	-19,578.

Lines 22 through 26 do not apply.

DAVID L. & GREGORY J. LUETTICKE-ARCHBELL ***-**-8555

Part III Tax Computation Using Maximum Capital Gains Rates

27	Enter the amount from line 10. If you filed Form 2555 for 2022, enter the amount from line 3 of the worksheet in the instructions	27	401,112.
28	Enter the amount from line 6 of your 2022 Qualified Dividends and Capital Gain Tax Worksheet, or the amount from line 13 of your 2022 Schedule D Tax Worksheet	28	105,828.
	If you figured your 2022 tax using the 2022 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.		
29	Enter the amount from line 19 of your 2022 Schedule D (Form 1040)	29	115,910.
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2022 Schedule D Tax Worksheet	30	221,738.
31	Enter the **smaller** of line 27 or line 30	31	221,738.
32	Subtract line 31 from line 27	32	179,374.
33	If line 32 is $206,100 or less ($103,050 or less if married filing separately for 2022), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $4,122 ($2,061 if married filing separately for 2022) from the result. ▶	33	46,637.
34	Enter: • $83,350 if married filing jointly or qualifying widow(er) for 2022, • $41,675 if single or married filing separately for 2022, or • $55,800 if head of household for 2022.	34	83,350.
35	Enter the amount from line 5 of your 2022 Qualified Dividends and Capital Gain Tax Worksheet, or the amount from line 14 of your 2022 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, enter the amount from 2022 Form 1040, line 15; but not less than -0-	35	237,447.
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	0.
37	Enter the **smaller** of line 27 or line 28	37	105,828.
38	Enter the **smaller** of line 36 or line 37	38	0.
39	Subtract line 38 from line 37	39	105,828.
40	Enter: • $459,750 if single • $258,600 if married filing separately • $517,200 if married filing jointly or qualifying widow(er) • $488,500 if head of household	40	517,200.
41	Enter the amount from line 36	41	
42	Enter the amount from line 5 of your 2022 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from 2022 Form 1040, line 15; but not less than -0-.	42	237,447.
43	Add lines 41 and 42	43	237,447.
44	Subtract line 43 from line 40, but not less than -0-	44	279,753.
45	Enter the smaller of line 39 or line 44	45	105,828.
46	Multiply line 45 by 15% (.15) ▶	46	15,874.
47	Add lines 38 and 45	47	105,828.
	If lines 47 and 28 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37	48	
49	Multiply line 48 by 20% (.20) ▶	49	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48	50	285,202.
51	Subtract line 50 from line 27	51	115,910.
52	Multiply line 51 by 25% (.25) ▶	52	28,978.
53	Add lines 33, 46, 49, and 52	53	91,489.
54	If line 27 is $206,100 or less ($103,050 or less if married filing separately for 2022), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $4,122 ($2,061 if married filing separately for 2022) from the result.	54	108,189.
55	Enter the **smaller** of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2022, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet.	55	91,489.

Qualified Business Income After Deductions

Activity: FROST RIDGE CAMPGROUND, LLC

1.	Qualified business income before deductions		125,439.
2.	Deductible part of self-employment income:		
a.	Net income subject to self-employment tax from this activity	71,537.	
b.	Total income subject to self-employment tax	143,073.	
c.	Line 2a divided by line 2b (not greater than 1.000)	.500003495	
d.	Amount from Schedule 1 (Form 1040), line 15	10,108.	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		5,054.
3.	Self-employed SEP, SIMPLE and qualified plans:		
a.	Net income subject to self-employment tax from this activity		
b.	Net earnings from		
c.	Line 3a divided by line 3b (not greater than 1.000)		
d.	Amount from Schedule 1 (Form 1040), line 16		
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
a.	Health insurance payments from this activity		
b.	Health insurance limits for activity above		
c.	Lesser of line 4a or line 4b		
d.	Reserved		
e.	Reserved		
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		120,385.

Activity: FROST RIDGE CAMPGROUND, LLC

1.	Qualified business income before deductions		125,437.
2.	Deductible part of self-employment income:		
a.	Net income subject to self-employment tax from this activity	71,536.	
b.	Total income subject to self-employment tax	143,073.	
c.	Line 2a divided by line 2b (not greater than 1.000)	.499996505	
d.	Amount from Schedule 1 (Form 1040), line 15	10,108.	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		5,054.
3.	Self-employed SEP, SIMPLE and qualified plans:		
a.	Net income subject to self-employment tax from this activity		
b.	Net earnings from		
c.	Line 3a divided by line 3b (not greater than 1.000)		
d.	Amount from Schedule 1 (Form 1040), line 16		
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
a.	Health insurance payments from this activity		
b.	Health insurance limits for activity above		
c.	Lesser of line 4a or line 4b		
d.	Reserved		
e.	Reserved		
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		120,383.

Worksheet for NOL Deduction

2022

Name(s) as shown on return	Social Security Number
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

USE YOUR 2022 FORM 1040 TO COMPLETE THE WORKSHEET:

1. Enter as a positive number the NOL carryover NOT subject to 80% of taxable income limit	114,333.	
2. Enter as a positive number the NOL carryover subject to 80% of taxable income limit	35,704.	
3. Total NOL carryover		150,037.
4. Taxable income before the NOL deduction	523,696.	
5. NOL carryover NOT subject to 80% of taxable income limit	114,333.	
6. Subtract line 5 from line 4 (but not less than zero)	409,363.	
7. Multiply line 7 by 80%	327,490.	
8. Enter the lesser of lines 2 or 7. This is the deductible amount of the NOL carryovers reported on line 2		35,704.
9. Enter the amount from line 1		114,333.
10. NOL deduction. Add lines 8 and 9. Enter on Schedule 1, line 8a		150,037.

TAXABLE INCOME WITHOUT THE NOL DEDUCTION:

11. Enter the amounts from Form 1040, lines 1z, 2b, 3b, 4b, 5b and 7	263,896.	
12. Enter the taxable social security benefits	42,872.	
13. Enter the amount from Schedule 1, lines 1, 2a, 4 and 7	170,643.	
14. Enter the amount from Schedule 1, line 3		
15. Enter the amount from Schedule 1, line 5	86,375.	
16. Enter the amount from Schedule 1, line 6		
17. Enter the amount from Schedule 1, line 9		
18. Add lines 11 through 17. This is your total income calculated without regard to NOLs		563,786.
19. Enter the amounts from Schedule 1, lines 11 through 19a and other adjustments	14,190.	
20. Enter the IRA deduction		
21. Enter the student loan interest deduction		
22. Enter the Archer MSA deduction		
23. Adjusted gross income without regard to the NOL deduction. Subtract lines 19 through 22 from line 18		549,596.
24. Enter the amount from Schedule A, line 4		
25. Enter the amount from Schedule A, line 7	2,639.	
26. Enter the amount from schedule A, lines 10 and 16		
27. Enter the amount from Schedule A, line 14	1,783.	
28. Enter the amount from Schedule A, line 15		
29. Enter the larger of the standard deduction or the sum of lines 24 through 28		25,900.
30. Enter the capital construction fund and other deductions		
31. Taxable income without regard to the NOL and qualified business income deductions. Subtract lines 29 through 30 from line 23. If zero or less, enter 0. Enter on line 4 above		523,696.

NOL **Detail NOL Carryover/Carryback Worksheet** **2022**

Name(s)	Social Security Number
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

Year Carried From	Amount Available for Carryover/Carryback	Amount Used in 2022	Amount Used in 2018	Amount Used in 2020	Amount Used in 2021	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in
2014	82,455.	9,126.	0.	0.	73,329.						
2015	86,035.	86,035.	0.	0.	0.						
2016	19,172.	19,172.	0.	0.	0.						
2019	35,704.	35,704.	0.	0.	0.						
Totals	223,366.	150,037.	0.	0.	73,329.						

Total amount available for carryover	223,366.
Less total amounts used	223,366.
Less total amounts expired	0.
Remaining carryover	0.

AMT NOL **Detail AMT NOL Carryover Worksheet** **2022**

Name(s)
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Social Security Number
***-**-8555

Year Carried From	Amount Available for Carryover	Amount Used in	Amount Used in 2018	Amount Used in 2020	Amount Used in 2021	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in
2015	82,672.	11,961.	0.	0.	70,711.						
2016	3,495.	3,495.	0.	0.	0.						
2019	12,681.	12,681.	0.	0.	0.						
Totals	98,848.	28,137.	0.	0.	70,711.						

Total amount available for carryover	98,848.
Less total amounts used	98,848.
Less total amounts expired	0.
Remaining carryover	0.

2022 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total tax	$	2,547
Less: payments and credits	$	396
Plus: interest and penalties	$	0
Balance due	$	2,151

Overpayment:

Not applicable

Make Check Payable To:

Franchise Tax Board

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return California Form 8879 to our office. We will then submit your electronic return to the FTB.

Return Must Be Mailed On Or Before:

Return California Form 8879 to us by June 15, 2023.

Special Instructions:

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

Your check for $2,151, payable to Franchise Tax Board, must be paid by June 15, 2023. Be sure to include FTB 3582, Payment Voucher, with your payment.

Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0008

Include your social security number and the words "2022 FTB 3582" on your check.

2023 ESTIMATED TAX FILING INSTRUCTIONS

CALIFORNIA ESTIMATED TAX

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total estimated tax	$ 1,510
Less credit from prior year	$ 0
Less amount paid on 2023 estimate	$ 0
Balance due	$ 1,510

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No. 1	$ 0	April 18, 2023
No. 2	$ 860	June 15, 2023
No. 3	$ 0	September 15, 2023
No. 4	$ 650	January 16, 2024

Make Check Payable To:

Franchise Tax Board

Mail Voucher and Check (if applicable) To:

Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0008

Special Instructions:

Mail each voucher on or before the date indicated above. Enclose your check for the specified amount, payable to Franchise Tax Board.

Include your social security number and the words "2023 Form 540-ES" on your check.

2023 California Estimated Tax Worksheet

Keep this worksheet for your records.

1 **Residents:** Enter your estimated 2023 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2023 total AGI from all sources. Military servicemembers/spouses, get FTB Pub. 1032, Tax Information for Military Personnel .... 1 ______

2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions .... 2a ______

b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
$5,202 single or married/RDP filing separately
$10,404 married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP .... 2b ______

c Enter the amount from line 2a or line 2b, whichever applies .... 2c ______

3 Subtract line 2c from line 1 .... 3 ______

4 Tax. Figure your tax on the amount on line 3 using the 2022 tax table for Form 540 or Form 540NR. Also, include any tax from form FTB 3800, Tax Computation for Certain Children with Unearned Income, and form FTB 3803, Parents' Election to Report Child's Interest and Dividends .... 4 ______

5 **Residents:** Skip to line 6a. **Nonresidents and part-year residents:**

a Enter your estimated 2023 California taxable income from Schedule CA (540NR), Part IV, line 5 .... 5a ______

b Compute the California Tax Rate: $\frac{\text{Tax on total taxable income from line 4}}{\text{Total taxable income from line 3}}$ .... 5b ______

c Multiply the amount on line 5a by the California Tax Rate on line 5b .... 5c ______

6 a **Residents:** Enter the exemption credit amount from the 2022 instructions for Form 540 .... 6a ______

b **Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 6b ______

7 **Nonresidents:** California prorated exemption credits. Multiply the total exemption credit amount by line 6b .... 7 ______

8 **Residents:** Subtract line 6a from line 4. **Nonresidents or part-year residents:** Subtract line 7 from line 5c .... 8 ______

9 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts .... 9 ______

10 Add line 8 and line 9 .... 10 ______

11 Credits for joint custody head of household, dependent parent, senior head of household, and child and dependent care expenses .... 11 ______

Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2022 Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2022 credit amount by the ratio on line 6b.

12 Subtract line 11 from line 10 .... 12 ______

13 Other credits (such as other state tax credit). See the 2022 instructions for Form 540 or Form 540NR .... 13 ______

14 Subtract line 13 from line 12 .... 14 ______

15 Interest on deferred tax from installment obligations under IRC Sections 453 or 453A .... 15 ______

16 Alternative Minimum Tax. See Schedule P (540 or 540NR) .... 16 ______

17 Mental Health Services Tax Worksheet, line E (in Section D of these instructions) .... 17 ______

18 2023 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero .... 18 ______

19 a Multiply line 18 by 90% (.90). Farmers and fishermen multiply line 18 by 66 2/3% (.6667) .... 19a ______

b Enter the sum of line 48, line 61, and line 62 from your 2022 Form 540 or the sum of line 63, line 71, and line 72 from your Form 540NR .... 19b ______

c Enter the amount from your 2022 Form 540, line 17; or Form 540NR, line 32 .... 19c ______

d Is the amount on line 19c more than $150,000 ($75,000 if married/RDP filing separately)?
Yes. Go to line 19e. **No**. Enter the lesser of line 19a or line 19b. Skip line 19e and line 19f and go to line 20 .... 19d ______

e Multiply 110% (1.10) by line 19b .... 19e ______

f Enter the lesser of line 19a or line 19e and go to line 20 (If your California AGI is equal to or greater than $1,000,000/$500,000 for married filing separately, use line 19a.) .... 19f ______

Caution: Generally, if you do not prepay at least the amount on line 19d (or line 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of your 2023 estimated tax (line 18).

20 California income tax withheld and estimated to be withheld during 2023 (include withholding on pensions, annuities, etc.) .... 20 ______

21 **Balance.** Subtract line 20 from line 19d (or line 19f if no amount on line 19d). If less than $500 (or less than $250, if married/RDP filing separately), you do not have to make a payment at this time .... ADJUSTED TO: 21 2,160

22 **Installment amount.** Multiply the amount on line 21 by 30%. Enter the results on the 1st and 4th installments of your Forms 540-ES. Multiply the amount on line 21 by 40%. Enter the result on the 2nd installment of your Forms 540-ES. There is not a required 3rd installment payment. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under Section D.

Record of Estimated Tax Payments

Payment form number	(a) Date	(b) Web Pay/Credit card and confirmation number	(c) Amount paid	(d) 2022 overpayment applied	(e) Total amount paid and credited - add (c) and (d)
1	04/18/23		$	$	$
2	06/15/23		860		860
3	09/15/23				
4	01/16/24		650		650
Total .... ▶			$ 1,510	$	$ 1,510

2022 Income from Passthroughs

CA ALL-SOURCES

FROST RIDGE CAMPGROUND, LLC
I.D. NUMBER: **-***1263

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN		40,401
NET INCOME (LOSS) FOR ENTITY		40,401
ACTIVITY INFORMATION:		
FROST RIDGE CAMPGROUND, LLC		
ORDINARY INCOME (LOSS)	40,401	
TOTAL NONPASSIVE GAIN (LOSS)		40,401

2022 Income from Passthroughs

CA ALL-SOURCES

FROST RIDGE CAMPGROUND, LLC
I.D. NUMBER: **-***1263

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN		40,400
NET INCOME (LOSS) FOR ENTITY		40,400
ACTIVITY INFORMATION:		
FROST RIDGE CAMPGROUND, LLC		
ORDINARY INCOME (LOSS)	40,400	
TOTAL NONPASSIVE GAIN (LOSS)		40,400

ALTERNATIVE MINIMUM TAX
CALIFORNIA SOURCES

239511 12-01-22

TAXABLE YEAR
2022

Passive Activity Loss Limitations

CALIFORNIA FORM
3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

SSN, ITIN, FEIN, or CA corporation no.: ***-**-8555

Part I 2022 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I. Be sure to **use California amounts.**

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Part IV, column (a)	1a	5,574	00			
1b	Activities with net loss from Part IV, column (b)	1b		00			
1c	Prior year unallowed losses from Part IV, column (c)	1c		00			
1d	Combine line 1a, line 1b, and line 1c				1d	5,574	00

All Other Passive Activities

2a	Activities with net income from Part V, column (a)	2a		00			
2b	Activities with net loss from Part V, column (b)	2b		00			
2c	Prior year unallowed losses from Part V, column (c)	2c		00			
2d	Combine line 2a, line 2b, and line 2c				2d		00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.				3	5,574	00

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

Enter all numbers in Part II as positive amounts.

4	Enter the **smaller** of losses from line 1d or line 3				4		00
5	Enter $150,000. If married/RDP filing a separate tax return, see instructions	5		00			
6	Enter federal modified adjusted gross income, but not less than zero. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6		00			
7	Subtract line 6 from line 5	7		00			
8	Multiply line 7 by 50% (.50). **Do not** enter more than $25,000				8		00
9	Enter the **smaller** of line 4 or line 8 ●				9		00

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total				10		00
11	**Total losses allowed from all passive activities for 2022.** Add line 9 and line 10 See the instructions to find out how to report the losses on your tax return.				11		00

239051 12-27-22

TAXABLE YEAR
2022

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts

CALIFORNIA FORM
3805V

Attach to your California tax return.

Names as shown on tax return
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

SSN or ITIN
***-**-8555

FEIN

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A - California Residents Only (Nonresidents and Part-Year Residents Only, go to Section B.)

1 Adjusted gross income from 2022 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 .... 1 ____ 00

2 Itemized deductions or standard deduction from 2022 Form 540, line 18 .... 2 (____ 00)

3 a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. **Do not** complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years .... 3a ____ 00

b 2022 declared disaster loss included in line 3a. Enter as a positive number .... 3b ____ 00

c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, **do not** complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed .... 3c ____ 00

Enter amounts on line 4 through line 24 as if they were all **positive** numbers. See instructions.

4 Nonbusiness capital losses .... 4 ____ 00

5 Nonbusiness capital gains .... 5 ____ 00

6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- .... 6 ____ 00

7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- .... 7 ____ 00

8 Nonbusiness deductions. See instructions .... 8 ____ 00

9 Nonbusiness income other than capital gains. See instructions 9 ____ 00

10 Add line 7 and line 9 .... 10 ____ 00

11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- .... 11 ____ 00

12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- .... 12 ____ 00

13 Business capital losses .... 13 ____ 00

14 Business capital gains .... 14 ____ 00

15 Add line 12 and line 14 .... 15 ____ 00

16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. See instructions .... 16 ____ 00

17 Add line 6 and line 16 .... 17 ____ 00

18 Enter the loss, if any, from Schedule D (540), line 8. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 9, column (c). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17 .... 18 ____ 00

19 Enter the loss, if any, from Schedule D (540), line 9. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 10. Enter as a positive number .... 19 ____ 00

20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- .... 20 ____ 00

21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- .... 21 ____ 00

22 Subtract line 20 from line 17. If zero or less, enter -0- .... 22 ____ 00

23 NOL and disaster loss carryovers from prior years .... ◉ 23 ____ 00

24 Add lines 11, 21, 22, and 23 .... 24 ____ 00

25 **Current Year NOL.** Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryover .... ◉ 25 ____ 00

Section B - Nonresidents and Part-Year Residents Only - Computation of Current Year California NOL

		(a) Enter total amounts as if you were a **CA resident for entire year.**	(b) Enter amounts earned or received from CA sources as if you **were a nonresident for the entire year.**	(c) Enter amounts earned or received during the portion of the year you were a **CA resident.**	(d) Enter amounts earned or received from CA sources during the portion of the year you were a **nonresident.**	(e) **Total** Combine columns (c) and (d)
1 Adjusted gross income. See instructions. If negative, use brackets	**1**	391,362	25,443		25,443	25,443
2 Itemized deductions or standard deduction. See instructions	**2**	( )	( )	( )	( )	( )
3 a Combine line 1 and line 2. See instrs	**3a**	0	0		0	0
b 2022 declared disaster loss included in line 3a. Enter as a positive number	**3b**					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4	**3c**					
Enter amounts on line 4 through line 24 as if they were all **positive** numbers.						
4 Nonbusiness capital losses	**4**					
5 Nonbusiness capital gains	**5**					
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-	**6**					
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-	**7**					
8 Nonbusiness deductions	**8**					
9 Nonbusiness income other than capital gains	**9**					
10 Add line 7 and line 9	**10**					
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-	**11**					
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-	**12**					
13 Business capital losses	**13**					
14 Business capital gains	**14**					
15 Add line 12 and line 14	**15**					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-	**16**					
17 Add line 6 and line 16	**17**					
18 Enter the loss, if any, from line 4 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. See instructions	**18**					
19 Enter the loss, if any, from line 5 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. Enter as a positive number	**19**					
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-	**20**					
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-	**21**					
22 Subtract line 20 from line 17. If zero or less, enter -0-	**22**					
23 NOL & disaster loss carryovers from prior years	**23**					
24 Add lines 11, 21, 22, 23	**24**					
25 **Current Year NOL.** Combine line 3c and line 24. If more than zero, enter -0-	**25**	0	◉ 0		0	◉ 0

Part II Determine 2022 Modified Taxable Income (MTI). Be sure to read the instructions for Part II.

1	Taxable income. See instructions	1	25,443 00
	Enter amounts on line 2 through line 5 as if they were all **positive** numbers.		
2	Capital loss deduction included in line 1	2	00
3	Disaster loss carryover included in line 1	3	00
4	NOL carryover included in line 1	4	3,876 00
5	Adjustments to itemized deductions. See instructions	5	00
6	MTI. Combine line 1 through line 5. If line 6 is zero or less, enter -0-	6	29,319 00

Part III NOL Carryover and Disaster Loss Carryover Limitations. See instructions.

		(g) Available balance
1 MTI from Part II, line 6	1	29,319

Prior Year NOLs

(a) Year of loss	(b) Code See instructions	(c) Type of NOL See below *	(d) Initial loss	(e) Carryover from 2021	(f) Amount used in 2022		(h) Carryover to 2023 col. (e) minus col. (f)
2 ◉2014	◉	◉GEN	◉ 101,427	◉ 3,876	◉ 3,876	25,443	◉ 0
◉	◉	◉	◉	◉	◉		◉
◉	◉	◉	◉	◉	◉		◉
◉	◉	◉	◉	◉	◉		◉

Current Year NOLs

							col. (d) minus col. (f) See instructions
3 2022	◉	◉DIS	◉		◉		◉
4 2022	◉	◉	◉				◉
2022	◉	◉	◉				◉
2022	◉	◉	◉				◉

*** Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss	◉ 5	00
6	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	◉ 6	00

CA 3801 SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 6

R R E A -	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	SCH E	5,574.		5,574.		
	TOTALS		5,574.		5,574.		

2022 TAX RETURN FILING INSTRUCTIONS

HAWAII INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total tax	$	37,260
Less: payments and credits	$	32,090
Plus: interest and penalties	$	69
Balance due	$	5,239

Overpayment:

Not applicable

Make Check Payable To:

Hawaii State Tax Collector

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return federal Form 8879 to our office. We will then submit your electronic return to the HDOT.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by June 15, 2023.

Special Instructions:

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

Your check for $5,239, payable to Hawaii State Tax Collector, must be paid by June 15, 2023. Be sure to include Form N-200V, Payment Voucher, with your payment.

Hawaii Department of Taxation
Attn: Payment Section
P.O. BOX 1530
Honolulu, HI 96806-1530

Include your social security number and the words "2022 Form N-11" on your check.

NEW YORK INFORMATIONAL FORMS

2022 TAX RETURN FILING INSTRUCTIONS

NEW YORK INCOME TAX RETURN

FOR THE YEAR ENDING
December 31, 2022

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total tax	$	29,543
Less: payments and credits	$	0
Plus: interest and penalties	$	768
Balance due	$	30,311

Overpayment:

Not applicable

Make Check Payable To:

New York State Income Tax

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form TR-579-IT to our office. We will then submit your electronic return to the NY Tax Dept.

Return Must Be Mailed On Or Before:

Return Form TR-579-IT to us by June 15, 2023.

Special Instructions:

Do not mail the paper copy of the return to the NY Tax Dept.

Your check for $30,311, payable to New York State Income Tax, must be paid by June 15, 2023. Be sure to include Form IT-201-V, Payment Voucher, with your payment.

NYS Personal Income Tax
Processing Center
P.O. Box 4124
Binghamton, NY 13902-4124

Include your social security number and the words "2022 Income Tax" on your check.

2023 ESTIMATED TAX FILING INSTRUCTIONS

NEW YORK ESTIMATED TAX

FOR THE YEAR ENDING
December 31, 2023

Prepared For:

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Prepared By:

SCOTT HEALY CPA PLLC
103 COLTON AVE
NEWARK, NY 145131501

Amount of Tax:

Total estimated tax	$ 1,200
Less credit from prior year	$ 0
Less amount paid on 2023 estimate	$ 0
Balance due	$ 1,200

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No. 1	$ 0	April 18, 2023
No. 2	$ 400	June 15, 2023
No. 3	$ 400	September 15, 2023
No. 4	$ 400	January 16, 2024

Make Check Payable To:

New York State Income Tax

Mail Voucher and Check (if applicable) To:

NYS Estimated Income Tax
Processing Center
P.O. Box 4122
Binghamton, NY 13902-4122

Special Instructions:

Mail each voucher on or before the date indicated above. Enclose your check for the specified amount, payable to New York State Income Tax.

Include your social security number and the words "2023 Form IT-2105" on your check.

FILEABLE FORMS

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name DAVID L. LUETTICKE-ARCHBELL	**Social security number** *** ** 8555
Spouse's name GREGORY J. LUETTICKE-ARCHBELL	**Spouse's social security number** *** ** 6436

Part I Tax Return Information - Tax Year Ending December 31, 2022 (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	399,559.
2	Total tax	2	91,387.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	2,530.
4	Amount you want refunded to you	4	
5	Amount you owe *	5	88,857.

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

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

Taxpayer's PIN: check one box only * INCLUDES LATE PENALTIES AND INTEREST: 90,792.

☒ I authorize SCOTT HEALY CPA PLLC to enter or generate my PIN 9 8 5 5 5 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name — **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 SCOTT HEALY CPA PLLC to enter or generate my PIN 2 6 4 3 6 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name — **Enter five digits, but don't enter all zeros**

☐ will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 1 6 7 1 1 1 0 4 8 1 4
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 ▶ SCOTT L HEALY, CPA Date ▶ 06/05/2023

219995 04-01-22

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

Tax Year 2022 e-file Jurat/Disclosure for Form 1040 or 1040NR using Practitioner PIN method (with or without Electronic Funds Withdrawal)

ERO Declaration

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

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

ERO's PIN 16711104814

(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations
Perjury Statement

Perjury Statement (1040 and 1040NR)

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

Perjury Statement (104X)

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

Consent to Disclosure

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

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

Taxpayer's PIN: 98555 Date 06052023

Spouse's PIN: 26436

2022 **Form 1040-V**

Department of the Treasury
Internal Revenue Service

Paperwork Reduction Act Notice.

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

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

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

210681 05-16-22

LHA

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ **DETACH HERE** ▼ Form **1040-V** (2022)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
2022

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040
- ▶ Do not staple this voucher or your payment to Form 1040
- ▶ Make your check or money order payable to the "United States Treasury."
- ▶ Write your social security number (SSN) on your check or money order.

	Dollars	Cents
Enter the amount of your payment ▶	90,792	

1019

DAVID L. & GREGORY J. LUETTICKE-ARCH
P.O. BOX 1193
KEAAU, HI 96749-1193

P.O. BOX 802501
CINCINNATI, OH 45280-2501

********* ** **** ** * ****** ***

FORM 4868 HAS BEEN FILED ELECTRONICALLY. THIS EXTENDS THE FILING DATE
OF THE RETURN UNTIL OCTOBER 15, 2023.

NO PAYMENT IS REQUIRED.

218711 05-16-22

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

1019

2022

For calendar year 2022, or other tax year beginning , 2022, ending , .

Part I **Identification**

1 Your name(s)
DAVID L. LUETTICKE-ARCHBELL
GREGORY J. LUETTICKE-ARCHBELL
P.O. BOX 1193
KEAAU, HI 96749-1193

2 Your social security number
***-**-8555

3 Spouse's social security number
***-**-6436

Part II **Individual Income Tax**

4	Estimate of total tax liability for 2022 ...... $	0.
5	Total 2022 payments	0.
6	**Balance due.** Subtract line 5 from line 4	0.
7	Amount you are paying .... ▶	0.
8	Check here if you are "out of the country" and a U.S. citizen or resident .... ▶	☐
9	Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ...... ▶	☐

********* AP LUET 30 0 202212 670

2023 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2023 (see instructions) STATEMENT 1			**1**	129,667.
2a	Deductions • If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you don't plan to itemize deductions, enter your standard deduction.			**2a**	27,700.
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction			**2b**	30,384.
c	Add lines 2a and 2b			**2c**	58,084.
3	Subtract line 2c from line 1			**3**	71,583.
4	**Tax.** Figure your tax on the amount on line 3 by using the **2023 Tax Rate Schedules.** **Caution:** *If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax*			**4**	8,148.
5	Alternative minimum tax from **Form 6251**			**5**	3,986.
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16			**6**	12,134.
7	Credits (see instructions). **Do not** include any income tax withholding on this line			**7**	4,500.
8	Subtract line 7 from line 6. If zero or less, enter -0-			**8**	7,634.
9	Self-employment tax (see instructions)			**9**	
10	Other taxes (see instructions)			**10**	
11a	Add lines 8 through 10			**11a**	7,634.
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit			**11b**	
c	**Total 2023 estimated tax.** Subtract line 11b from line 11a. If zero or less, enter -0-			**11c**	7,634.
12a	Multiply line 11c by 90% (66 2/3% for farmers and fishermen)	**12a**	7,634.		
b	Required annual payment based on prior year's tax (see instructions)	**12b**	100,526.		
c	**Required annual payment to avoid a penalty.** Enter the **smaller** of line 12a or 12b **Caution:** *Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.*			**12c**	7,634.
13	Income tax withheld and estimated to be withheld during 2023 (including income tax withholding on pensions, annuities, certain deferred income, etc.)			**13**	2,530.
14a	Subtract line 13 from line 12c ADJUSTED TO: Is the result zero or less? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☒ **No.** Go to line 14b.	**14a**	5,120.		
b	Subtract line 13 from line 11c Is the result less than $1,000? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☒ **No.** Go to line 15 to figure your required payment.	**14b**	5,104.		
15	If the first payment you are required to make is due April 18, 2023, enter 1/4 of line 14a (minus any 2022 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order			**15**	

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2023 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 18, 2023

Amount of estimated tax you are paying by check or money order. $ 0.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial DAVID L.	Your last name LUETTICKE-ARCHBELL	Your social security number ***-**-8555
If joint payment, complete for spouse		
Spouse's first name and middle initial GREGORY J.	Spouse's last name LUETTICKE-ARCHBELL	Spouse's social security number ***-**-6436
Address (number, street, and apt. no.) P.O. BOX 1193		
City, town, or post office. If you have a foreign address, also complete spaces below. KEAAU	State HI	ZIP code 96749-1193
Foreign country name	Foreign province/county	Foreign postal code

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2023)**

CUT HERE

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2023 Estimated Tax

Payment Voucher 2
OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 15, 2023

Amount of estimated tax you are paying by check or money order. $ 1,000.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial DAVID L.	Your last name LUETTICKE-ARCHBELL	Your social security number ***-**-8555
If joint payment, complete for spouse		
Spouse's first name and middle initial GREGORY J.	Spouse's last name LUETTICKE-ARCHBELL	Spouse's social security number ***-**-6436
Address (number, street, and apt. no.) P.O. BOX 1193		
City, town, or post office. If you have a foreign address, also complete spaces below. KEAAU	State HI	ZIP code 96749-1193
Foreign country name	Foreign province/county	Foreign postal code

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2023)**

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
P.O. BOX 802502
CINCINNATI, OH 45280-2502

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2023 Estimated Tax

Payment Voucher 3

OMB No. 1545-0074

Calendar year - Due Sept. 15, 2023

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order. $ 1,000.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
DAVID L.	LUETTICKE-ARCHBELL	***-**-8555

If joint payment, complete for spouse

Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
GREGORY J.	LUETTICKE-ARCHBELL	***-**-6436

Address (number, street, and apt. no.)
P.O. BOX 1193

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
KEAAU	HI	96749-1193

Foreign country name	Foreign province/county	Foreign postal code

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2023)**

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
P.O. BOX 802502
CINCINNATI, OH 45280-2502

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2023 Estimated Tax

Payment Voucher 4
OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 16, 2024

Amount of estimated tax you are paying by check or money order. $ 1,000.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial DAVID L.	Your last name LUETTICKE-ARCHBELL	Your social security number ***-**-8555
If joint payment, complete for spouse		
Spouse's first name and middle initial GREGORY J.	Spouse's last name LUETTICKE-ARCHBELL	Spouse's social security number ***-**-6436
Address (number, street, and apt. no.) P.O. BOX 1193		
City, town, or post office. If you have a foreign address, also complete spaces below. KEAAU	State HI	ZIP code 96749-1193
Foreign country name	Foreign province/county	Foreign postal code

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2023)**

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
P.O. BOX 802502
CINCINNATI, OH 45280-2502

1040	Form 1040-ES - Self-Employment Tax Worksheet	

	Taxpayer	Spouse
1. Estimated income and profits subject to self-employment tax		
2. Multiply the amount on line 1 by .9235		
3. Multiply the amount on line 2 by .029		
4. Social security tax maximum income		
5. Estimated wages subject to social security tax		
6. Subtract line 5 from line 4		
7. Enter the smaller of line 2 or line 6		
8. Multiply the amount on line 7 by .124		
9. Add line 3 and line 8		
10. Total estimated self-employment tax		

Adjusted Gross Income Worksheet

	Year		
Adjusted gross income	2022		399,559.
Add back: deductible part of year self-employment tax	2022	10,108.	
Change in adjusted gross income		-80,000.	
Adjustment to capital gains/losses		-200,000.	
Minus: deductible part of year estimated self-employment tax	2023	0.	
Estimated year adjusted gross income	2023		129,667.

1040	Tax Computation Using Maximum Capital Gains Rates	

1. Enter your estimated taxable income			71,583.
2. Enter your qualified dividends			14.
3. Form 4952, line 4g			
4. Form 4952, line 4e			
5. Subtract line 4 from line 3			0.
6. Subtract line 5 from line 2			14.
7. Enter the smaller of Schedule D, line 15 or 16			21,724.
8. Enter the smaller of line 3 or 4			
9. Subtract line 8 from line 7			21,724.
10. Add lines 6 and 9			21,738.
11. Add lines 18 and 19 of Schedule D			115,910.
12. Enter the smaller of line 9 or line 11			21,724.
13. Subtract line 12 from line 10			14.
14. Subtract line 13 from line 1. If zero or less, enter -0-			71,569.
15. Enter:	$ 44,625.	if single or married filing separately	
	$ 89,250.	if married filing jointly or qualifying widower	
	$ 59,750.	if head of household	89,250.
16. Enter the smaller of line 1 or line 15			71,583.
17. Enter the smaller of line 14 or line 16			71,569.
18. Subtract line 10 from line 1			49,845.
19. Enter smaller of line 1 or			
	$ 182,100.	if single or married filing separately	
	$ 364,200.	if married filing jointly or qualifying widower	
	$ 182,100.	if head of household	71,583.
20. Enter the smaller of line 14 or line 19			71,569.
21. Enter the larger of line 18 or line 20			71,569.
22. Subtract line 17 from line 16			14.
23. Enter the smaller of line 1 or line 13			0.
24. Enter the amount from line 22			0.
25. Subtract line 24 from line 23. If zero or less, enter -0-			0.
26. Enter:	$ 492,300.	if single	
	$ 553,850.	if married filing jointly or qualifying widower	
	$ 276,900.	if married filing separately	
	$ 523,050.	if head of household	553,850.
27. Enter the smaller of line 1 or 26			0.
28. Add lines 21 and 22			0.
29. Subtract line 28 from line 27			0.
30. Enter the smaller of line 25 or line 29			0.
31. Multiply line 30 by 15% (.15)			
32. Add line 24 and line 30			0.
33. Subtract line 32 from line 23			0.
34. Multiply line 33 by 20% (.20)			
35. Enter the smaller of line 9 above or Schedule D, line 19			
36. Enter lines 10 and 21			
37. Enter the amount from line 1			
38. Subtract line 37 from line 36. If zero or less, enter -0-			
39. Subtract line 38 from line 35. If zero or less, enter -0-			
40. Multiply line 39 by 25% (.25)			
41. Add lines 21, 22, 30, 33, and 39			
42. Subtract line 41 from line 1			
43. Multiply line 42 by 28% (.28)			
44. Figure the tax on the amount on line 21			8,148.
45. Add lines 31, 34, 40, 43, and 44			8,148.
46. Figure the tax on the amount on line 1			8,150.
47. Tax. Enter the smaller of line 45 or line 46. Also enter this amount on line 4 of the estimated tax worksheet			8,148.

FORM 1040ES ESTIMATE ADJUSTMENTS TO ADJUSTED GROSS INCOME STATEMENT 1

FEDERAL ADJUSTED GROSS INCOME		399,559.
ADJUSTMENTS:		
CHANGE IN ADJUSTED GROSS INCOME	-80,000.	
SHORT-TERM CAPITAL GAINS/LOSSES		
LONG-TERM CAPITAL GAINS/LOSSES - 0/15%	-200,000.	
LONG-TERM CAPITAL GAINS/LOSSES - 20%		
LONG-TERM CAPITAL GAINS/LOSSES - 28%		
EXCLUDE SCHEDULE D INCOME OR LOSSES		
OVERRIDES - SE INCOME OR FICA WAGES:		
ADD BACK: DEDUCTIBLE PART OF YEAR SE TAX	10,108.	
MINUS: DEDUCTIBLE PART OF YEAR EST. SE TAX		
TOTAL TO FORM 1040ES, LINE 1		129,667.

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return **2022** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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

Your first name and middle initial: DAVID L.
Last name: LUETTICKE-ARCHBELL
Your social security number: *** ** 8555

If joint return, spouse's first name and middle initial: GREGORY J.
Last name: LUETTICKE-ARCHBELL
Spouse's social security number: *** ** 6436

Home address (number and street). If you have a P.O. box, see instructions.: P.O. BOX 1193
Apt. no.:

City, town, or post office. If you have a foreign address, also complete spaces below.: KEAAU
State: HI
ZIP code: 96749-1193

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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

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

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	(4) Credit for other dependents
CHRISTOPHER LUETTICKE-ARCHBELL	***-**-6092	SON	☐	☒
SOPHIA LUETTICKE-ARCHBELL	***-**-2990	DAUGHTER	☒	☐
SARAH LUETTICKE-ARCHBELL	***-**-8139	DAUGHTER	☒	☐

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) STMT 2	1a	2,173.
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	2,173.

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b Taxable interest	2b	12,839.
3a	Qualified dividends	3a	14.	b Ordinary dividends	3b	14.
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	27,146.
6a	Social security benefits	6a	50,438.	b Taxable amount	6b	42,872.

Standard Deduction for -
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under Standard Deduction, see instructions.

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	221,724.
8	Other income from Schedule 1, line 10	8	106,981.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	413,749.
10	Adjustments to income from Schedule 1, line 26	10	14,190.
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	399,559.
12	**Standard deduction or itemized deductions** (from Schedule A)	12	25,900.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	30,384.
14	Add lines 12 and 13	14	56,284.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	343,275.

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

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	60,532.
	17	Amount from Schedule 2, line 3			17	11,379.
	18	Add lines 16 and 17			18	71,911.
	19	Child tax credit or credit for other dependents from Schedule 8812			19	4,500.
	20	Amount from Schedule 3, line 8			20	
	21	Add lines 19 and 20			21	4,500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	67,411.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	23,976.
	24	Add lines 22 and 23. This is your **total tax**			24	91,387.
Payments	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a			
	b	Form(s) 1099 SEE STATEMENT 9	25b	2,530.		
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	2,530.
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return			26	
	27	Earned income credit (EIC)	27			
	28	Additional child tax credit from Schedule 8812	28			
	29	American opportunity credit from Form 8863, line 8	29			
	30	Reserved for future use	30			
	31	Amount from Schedule 3, line 15	31			
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**			32	
	33	Add lines 25d, 26, and 32. These are your **total payments**			33	2,530.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐			35a	
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings			
	d	Account number				
	36	Amount of line 34 you want **applied to your 2023 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	88,857.
	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 DOUGLAS J. FORGUE, CPA

Phone no. 315-331-1750

Personal identification number (PIN) 04814

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.)
		SELF-EMPLOYED	
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.)
		SELF-EMPLOYED	

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

Phone no.

Email address INFO@THERIDGENY.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
DOUGLAS J. FORGUE, CPA	DOUGLAS J. FORGUE, CPA	06/05/23	P00104814	☐ Self-employed

Firm's name SCOTT HEALY CPA PLLC

Phone no. 315-331-1750

Firm's address 103 COLTON AVE
NEWARK, NY 145131501

Firm's EIN **-***4505

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2022)

SEE STMT FOR INT AND PEN NOT INCLUDED. TOTAL DUE $90792

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
2022
Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: ***-**-8555

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	170,643.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	86,375.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	(150,037.)		
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	-150,037.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	106,981.

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

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	10,108.
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	4,082.
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 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 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	14,190.

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074
2022
Attachment Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: ***-**-8555

Part I Tax

1	Alternative minimum tax. Attach Form 6251			1	11,379.
2	Excess advance premium tax credit repayment. Attach Form 8962			2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17			3	11,379.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	20,216.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	3,760.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

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

Part II Other Taxes *(continued)*

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount	**17a**		
b Recapture of federal mortgage subsidy, if you sold your home see instructions	**17b**		
c Additional tax on HSA distributions. Attach Form 8889	**17c**		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**		
e Additional tax on Archer MSA distributions. Attach Form 8853	**17e**		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**		
j Section 72(m)(5) excess benefits tax	**17j**		
k Golden parachute payments	**17k**		
l Tax on accumulation distribution of trusts	**17l**		
m Excise tax on insider stock compensation from an expatriated corporation	**17m**		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**		
q Any interest from Form 8621, line 24	**17q**		
z Any other taxes. List type and amount:	**17z**		
18 Total additional taxes. Add lines 17a through 17z		**18**	
19 Reserved for future use		**19**	
20 Section 965 net tax liability installment from Form 965-A	**20**		
21 Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		**21**	23,976.

Schedule 2 (Form 1040) 2022

SCHEDULE B
(Form 1040)
Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074
2022
Attachment Sequence No. **08**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: *** ** 8555

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

		Amount
GUILD MORTGAGE COMPANY	1	29.
PRIVATE LOAN		2,615.
FROM K-1 - FROST RIDGE CAMPGROUND, LLC		5,098.
FROM K-1 - FROST RIDGE CAMPGROUND, LLC		5,097.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1	2	12,839.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	12,839.

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

5 List name of payer

		Amount
THE PROGRESSIVE CORPORATION C/O AMERICAN STOCK TRA	5	14.

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	14.

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr.

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located		
8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

227501 12-07-22

SCHEDULE D
(Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074
2022
Attachment Sequence No. **12**

Name(s) shown on return	Your social security number
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	*** ** 8555

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☒ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 11	11	140,269.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 SEE STATEMENT 12	12	81,455.
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	221,724.

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

Part III Summary

16 Combine lines 7 and 15 and enter the result .... **16** 221,724.

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

☒ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet SEE STATEMENT 13 **19** 115,910.

20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

☒ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

.... **21** ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Schedule D (Form 1040) 2022

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
2022
Attachment Sequence No. **13**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: ***-**-8555

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 2022 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 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105

B

C

1b	Type of Property (from list below)		**Fair Rental Days**	**Personal Use Days**	**QJV**
A	1	A	365		☐
B		B			☐
C		C			☐

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.

Type of Property:

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

			Properties A	B	C
Income:					
3	Rents received	3	26,900.		
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7	840.		
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11	2,690.		
12	Mortgage interest paid to banks, etc. (see instructions)	12	5,838.		
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16	3,140.		
17	Utilities	17			
18	Depreciation expense or depletion	18	6,220.		
19	Other (list) STMT 14	19	2,598.		
20	Total expenses. Add lines 5 through 19	20	21,326.		
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	5,574.		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	26,900.
b	Total of all amounts reported on line 4 for all royalty properties	23b	
c	Total of all amounts reported on line 12 for all properties	23c	5,838.
d	Total of all amounts reported on line 18 for all properties	23d	6,220.
e	Total of all amounts reported on line 20 for all properties	23e	21,326.
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	5,574.
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	5,574.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number ***-**-8555

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if basis computation is required	**(f)** Check if any amount is not at risk
A	FROST RIDGE CAMPGROUND, LLC	P		**-***1263		
B	FROST RIDGE CAMPGROUND, LLC	P		**-***1263		X
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	**(h)** Passive income from **Schedule K-1**	**(i)** Nonpassive loss allowed (see **Schedule K-1**)	**(j)** Section 179 expense deduction from **Form 4562**	**(k)** Nonpassive income from **Schedule K-1**
A					40,401.
B					40,400.
C					
D					
29a Totals					80,801.
b Totals					

30	Add columns (h) and (k) of line 29a	30	80,801.
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	80,801.

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K-1**	**(e)** Deduction or loss from **Schedule K-1**	**(f)** Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	86,375.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074
2022
Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR): DAVID L. LUETTICKE-ARCHBELL

Social security number of person with **self-employment** income: *** ** 8555

Part I Self-Employment Tax

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

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

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

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

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order SEE STATEMENT 15			**2**	71,537.
3	Combine lines 1a, 1b, and 2			**3**	71,537.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3			**4a**	66,064.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue			**4c**	66,064.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a**			
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-			**5b**	
6	Add lines 4c and 5b			**6**	66,064.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022			**7**	147,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11	**8a**	2,173.		
b	Unreported tips subject to social security tax from Form 4137, line 10	**8b**			
c	Wages subject to social security tax from Form 8919, line 10	**8c**			
d	Add lines 8a, 8b, and 8c			**8d**	2,173.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11			**9**	144,827.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)			**10**	8,192.
11	Multiply line 6 by 2.9% (0.029)			**11**	1,916.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**			**12**	10,108.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	**13**	5,054.		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] were less than $6,540.

14	Maximum income for optional methods	**14**	6,040
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,040. Also, include this amount on line 4b above	**15**	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,540 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

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

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

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

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

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2022

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR): GREGORY J. LUETTICKE-ARCHBELL

Social security number of person with **self-employment** income: *** ** 6436

Part I Self-Employment Tax

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

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

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

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

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order SEE STATEMENT 16	2	71,536.
3	Combine lines 1a, 1b, and 2	3	71,536.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	66,063.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue	4c	66,063.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	5b	
6	Add lines 4c and 5b	6	66,063.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	7	147,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11 — 8a		
b	Unreported tips subject to social security tax from Form 4137, line 10 — 8b		
c	Wages subject to social security tax from Form 8919, line 10 — 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	147,000.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	10	8,192.
11	Multiply line 6 by 2.9% (0.029)	11	1,916.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	12	10,108.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — 13 — 5,054.		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] were less than $6,540.

14	Maximum income for optional methods	14	6,040
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,040. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,540 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. **27**

Name(s) shown on return	**Identifying number**
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	1a	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
FROST RIDGE						
CAMPGROUND, LLC						57,955.
FROST RIDGE						
CAMPGROUND, LLC						57,955.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	24,359.
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	140,269.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

INSTALLMENT SALE NO.						
1	07/22/20	07/22/20				568.

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	170,075.
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	170,643.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	170,643.

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
B	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
C			
D			

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** See line 1a before completing.)	20	125,563.	125,562.		
21	Cost or other basis plus expense of sale	21	113,383.	113,383.		
22	Depreciation (or depletion) allowed or allowable	22	85,038.	85,037.		
23	Adjusted basis. Subtract line 22 from line 21	23	28,345.	28,346.		
24	Total gain. Subtract line 23 from line 20	24	97,218.	97,216.		
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	85,038.	85,037.		
b	Enter the **smaller** of line 24 or 25a	25b	85,038.	85,037.		
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	194,434.
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	170,075.
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	24,359.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

ALTERNATIVE MINIMUM TAX

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. **27**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Identifying number: ***-**-8555

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
FROST RIDGE CAMPGROUND, LLC						57,955.
FROST RIDGE CAMPGROUND, LLC						57,955.

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	24,359.
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	140,269.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

INSTALLMENT SALE NO. 1	07/22/20	07/22/20				

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	170,075.
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	170,075.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	170,075.

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
B	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
C			
D			

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** See line 1a before completing.)	20	125,563.	125,562.		
21	Cost or other basis plus expense of sale	21	113,383.	113,383.		
22	Depreciation (or depletion) allowed or allowable	22	85,038.	85,037.		
23	Adjusted basis. Subtract line 22 from line 21	23	28,345.	28,346.		
24	Total gain. Subtract line 23 from line 20	24	97,218.	97,216.		
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	85,038.	85,037.		
b	Enter the **smaller** of line 24 or 25a	25b	85,038.	85,037.		
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	194,434.
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	170,075.
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	24,359.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form **6198**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

At-Risk Limitations

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form6198 for instructions and the latest information.

OMB No. 1545-0712
Attachment Sequence No. **31**

Name(s) shown on return: GREGORY J. LUETTICKE-ARCHBELL
Identifying number: ***-**-6436

Description of activity (see instructions): FROST RIDGE CAMPGROUND, LLC 26-3411263

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. See instructions.

1	Ordinary income (loss) from the activity (see instructions)	1	40,400.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	40,727.
b	Form 4797	2b	155,171.
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c	3	5,097.
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(25.)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	241,370.

Part II Simplified Computation of Amount at Risk. See the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	192,106.
7	Increases for the tax year (see instructions)	7	
8	Add lines 6 and 7	8	192,106.
9	Decreases for the tax year (see instructions)	9	
10 a	Subtract line 9 from line 8 ▶ 10a 192,106.		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	192,106.

Part III Detailed Computation of Amount at Risk.

If you completed Part III of Form 6198 for the prior year, see the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.		
b	☐ From your prior year Form 6198, line 19b. **Do not** enter the amount from line 10b of your prior year form.	15	
16	Increases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	16	
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	18	
19 a	Subtract line 18 from line 17 ▶ 19a		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	

Part IV Deductible Loss

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	192,106.
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See the instructions to find out how to report any deductible loss and any carryover	21	( )

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 6198.**

ALTERNATIVE MINIMUM TAX

Form **6198**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

At-Risk Limitations

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form6198 for instructions and the latest information.**

OMB No. 1545-0712
Attachment Sequence No. **31**

Name(s) shown on return: GREGORY J. LUETTICKE-ARCHBELL
Identifying number: ***-**-6436

Description of activity (see instructions): FROST RIDGE CAMPGROUND, LLC 26-3411263

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. See instructions.

1	Ordinary income (loss) from the activity (see instructions)	1	16,818.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	40,727.
b	Form 4797	2b	155,171.
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c	3	5,097.
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(25.)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	217,788.

Part II Simplified Computation of Amount at Risk. See the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	185,191.
7	Increases for the tax year (see instructions)	7	
8	Add lines 6 and 7	8	185,191.
9	Decreases for the tax year (see instructions)	9	
10 a	Subtract line 9 from line 8 ▶ 10a 185,191.		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	185,191.

Part III Detailed Computation of Amount at Risk.

If you completed Part III of Form 6198 for the prior year, see the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.		
b	☐ From your prior year Form 6198, line 19b. **Do not** enter the amount from line 10b of your prior year form.	15	
16	Increases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	16	
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	18	
19 a	Subtract line 18 from line 17 ▶ 19a		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	

Part IV Deductible Loss

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	185,191.
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See the instructions to find out how to report any deductible loss and any carryover	21	( )

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2022

Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: *** ** 8555

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	343,275.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	25,900.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	150,037.
f	Alternative tax net operating loss deduction	2f	-28,137.
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	-23,504.
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 19	2l	-79.
m	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 17	2m	0.
n	Loss limitations (difference between AMT and regular tax income or loss) SEE STATEMENT 18	2n	-23,582.
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $776,100, see instructions.)	4	443,910.

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is ...	**AND line 4 is not over ...**	**THEN enter on line 5 ...**
Single or head of household	$539,900	$75,900
Married filing jointly or qualifying widow(er)	1,079,800	118,100
Married filing separately	539,900	59,050

If line 4 is **over** the amount shown above for your filing status, see instructions. ... **5** 118,100.

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	325,810.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $206,100 or less ($103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result.	7	71,911.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	71,911.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	60,532.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	11,379.

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

Part III Tax Computation Using Maximum Capital Gains Rates

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	325,810.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	105,828.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	115,910.
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	221,738.
16	Enter the **smaller** of line 12 or line 15	16	221,738.
17	Subtract line 16 from line 12	17	104,072.
18	If line 17 is $206,100 or less ($103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	18	27,059.
19	Enter: • $83,350 if married filing jointly or qualifying widow(er), • $41,675 if single or married filing separately, or • $55,800 if head of household.	19	83,350.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	237,447.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the **smaller** of line 12 or line 13	22	105,828.
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	105,828.
25	Enter: • $459,750 if single, • $258,600 if married filing separately, • $517,200 if married filing jointly or qualifying widow(er), or • $488,500 if head of household.	25	517,200.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	237,447.
28	Add line 26 and line 27	28	237,447.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	279,753.
30	Enter the smaller of line 24 or line 29	30	105,828.
31	Multiply line 30 by 15% (0.15)	31	15,874.
32	Add lines 23 and 30	32	105,828.
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	0.
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	209,900.
36	Subtract line 35 from line 12	36	115,910.
37	Multiply line 36 by 25% (0.25)	37	28,978.
38	Add lines 18, 31, 34, and 37	38	71,911.
39	If line 12 is $206,100 or less ($103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	39	87,105.
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	71,911.

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)

DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Social Security Number

***-**-8555

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	FROST RIDGE CAMPGROUND						
	, LLC						
	* REGULAR INCOME	40,401.					
	DEPR ADJ	-79.		-79.			
	ADJ GAIN/LOSS, LN	-23,504.	-23,504.				
	* AMT NET INCOME	16,818.	-23,504.	-79.			
K1-	FROST RIDGE CAMPGROUND						
	, LLC						
	* REGULAR INCOME	241,370.					
	REGULAR D/4797 INC	-195,898.					
	AMT D/4797 INC	195,898.					
	OTHER DEDUCTIONS	25.					
	AMT OTHER DEDUCTIO	-25.					
	AT-RISK ALLOWED	-241,370.				-241,370.	
	AMT AT-RISK ALLOWE	217,788.				217,788.	
	AMT BASIS ADJ	-6,915.					
	AMT ADJUSTMENTS	-23,582.					
	* AMT NET INCOME	187,291.				-23,582.	
E-	RESIDENTIAL RENTAL - 1						
	470 BRIDGEVIEW DRIVE,						
	* REGULAR INCOME	5,574.					
	* AMT NET INCOME	5,574.					
	** TOTAL ADJ & PREF **		-23,504.	-79.		-23,582.	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

OMB No. 1545-0074

2022

Attachment Sequence No. **47**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: ***-**-8555

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	399,559.
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	399,559.
4	Number of qualifying children under age 17 with the required social security number	4	2		
5	Multiply line 4 by $2,000			5	4,000.
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 **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.	6	1		
7	Multiply line 6 by $500			7	500.
8	Add lines 5 and 7			8	4,500.
9	Enter the amount shown below for your filing status. • Married filing jointly - $400,000 • All other filing statuses - $200,000			9	400,000.
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	0.
12	Is the amount on line 8 more than the amount on line 11?			12	4,500.
	☐ **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. ☒ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the **Credit Limit Worksheet A** STMT 20			13	71,911.
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			14	4,500.

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.

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** 0.

b Number of qualifying children under 17 with the required social security number: ________ x $1,500. 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**

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**

18a Earned income (see instructions) **18a**

b Nontaxable combat pay (see instructions) **18b**

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result **20**

Next. On line 16b, is the amount $4,500 or more?

☐ **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.

☐ **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.

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, see instructions **21**

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**

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**

25 Subtract line 24 from line 23. If zero or less, enter -0- **25**

26 Enter the **larger** of line 20 or line 25 **26**

Next, enter the **smaller** of line 17 or line 26 on line 27.

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** 0.

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.
Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2994
2022
Attachment Sequence No. **55A**

Name(s) shown on return	**Your taxpayer identification number**
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

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 above $170,050 ($340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	**(a)** Trade, business, or aggregation name	**(b)** Check if specified service	**(c)** Check if aggregation	**(d)** Taxpayer identification number	**(e)** Check if patron
A	FROST RIDGE CAMPGROUND, LLC	☐	☐	**-***1263	☐
B	FROST RIDGE CAMPGROUND, LLC	☐	☐	**-***1263	☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	120,385.	120,383.	
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,500 or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	24,077.	24,077.	
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	54,939.	54,938.	
5	Multiply line 4 by 50% (0.50)	5	27,470.	27,469.	
6	Multiply line 4 by 25% (0.25)	6	13,735.	13,735.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7			
8	Multiply line 7 by 2.5% (0.025)	8			
9	Add lines 6 and 8	9	13,735.	13,735.	
10	Enter the greater of line 5 or line 9	10	27,470.	27,469.	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	24,077.	24,077.	
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	24,077.	24,077.	
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	24,077.	24,077.	
16	Total qualified business income component. Add all amounts reported on line 15	16	48,154.		

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

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $170,050 but not $220,050 ($340,100 and $440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

					A	B	C
17	Enter the amounts from line 3			17			
18	Enter the amounts from line 10			18			
19	Subtract line 18 from line 17			19			
20	Taxable income before qualified business income deduction	20	373,659.				
21	Threshold. Enter $170,050 ($340,100 if married filing jointly)	21	340,100.				
22	Subtract line 21 from line 20	22	33,559.				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23	100,000.				
24	Phase-in percentage. Divide line 22 by line 23	24	33.559000 %				
25	Total phase-in reduction. Multiply line 19 by line 24			25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business			26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	48,154.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	48,154.
33	Taxable income before qualified business income deduction	33	373,659.		
34	Net capital gain. See instructions	34	221,738.		
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	151,921.
36	Income limitation. Multiply line 35 by 20% (0.20)			36	30,384.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	30,384.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38			39	30,384.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

INSTALLMENT SALE NO. 1

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

Attach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.

OMB No. 1545-0228
2022
Attachment Sequence No. **67**

Name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL
Identifying number: ***-**-8555

1 Description of property 2 - REAL ESTATE, 8004 NORTH RD, LEROY, NY

2a Date acquired (mm/dd/yyyy) 07/22/20 **b** Date sold (mm/dd/yyyy) 07/22/20

3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year. ☐ **Yes** ☒ **No**

4 Reserved for future use ☐ **Yes** ☐ **No**

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated		5	35,000.
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to	6		
7	Subtract line 6 from line 5	7	35,000.	
8	Cost or other basis of property sold	8	27,650.	
9	Depreciation allowed or allowable	9		
10	Adjusted basis. Subtract line 9 from line 8	10	27,650.	
11	Commissions and other expenses of sale	11	3,517.	
12	Income recapture from Form 4797, Part III	12		
13	Add lines 10, 11, and 12		13	31,167.
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form		14	3,833.
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-		15	0.
16	**Gross profit.** Subtract line 15 from line 14		16	3,833.
17	Subtract line 13 from line 6. If zero or less, enter -0-		17	0.
18	**Contract price.** Add line 7 and line 17		18	35,000.

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)		19	.10951
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-		20	0.
21	Payments received during year. **Don't** include interest, whether stated or unstated		21	5,185.
22	Add lines 20 and 21		22	5,185.
23	Payments received in prior years. **Don't** include interest, whether stated or unstated	23	6,121.	
24	**Installment sale income.** Multiply line 22 by line 19		24	568.
25	Enter the part of line 24 that is ordinary income under the recapture rules		25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797		26	568.

Part III Related Party Installment Sale Income. Don't complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ **Yes** ☐ **No**

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

- **a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)
- **b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- **c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- **d** ☐ The second disposition occurred after the death of the original seller or buyer.
- **e** ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation.

30	Selling price of property sold by related party	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2022 tax year	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797	37	

INSTALLMENT SALE

DAVID L. & GREGORY J. LUETTICKE-ARCHBELL ***-**-8555

SCHEDULE OF RECEIPTS

MO. DA. YR.	PRINCIPAL RECEIVED	TOTAL GAIN	ORDINARY GAIN	SEC. 1231/OR CAPITAL GAIN	UNRECAP. SEC. 1250 GAIN
12/31/20	1,428.	156.	156.		
12/31/21	4,693.	514.	514.		
12/31/22	5,185.	568.	568.		
Cumulative Total	11,306.	1,238.	1,238.		

INSTALLMENT SALE NO. 1

Form **8867**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074
2022
Attachment Sequence No. **70**

Taxpayer name(s) shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Taxpayer identification number: ***-**-8555

Preparer's name: DOUGLAS J. FORGUE, CPA

Preparer tax identification number: P00104814

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? (See instructions if relying on prior year earned income.)	☒	☐	
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, or 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?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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)	☒	☐	
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.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
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)	☒	☐	
	List those documents provided by the taxpayer, if any, that you relied on:			
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?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
	(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?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☒

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.)**	☐	☐	
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?	☐	☐	
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)?	☐	☐	☐

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?	☒	☐	
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?	☒	☐	☐
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?	☐	☐	☒

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?	☐	☐

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?	☐	☐

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?	☒	☐

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax - Individuals, Estates, and Trusts

Attach to your tax return.

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

OMB No. 1545-2227

2022

Attachment Sequence No. **72**

Name(s) shown on your tax return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number or EIN: ***-**-8555

Part I Investment Income

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

1	Taxable interest (see instructions)			1	12,839.
2	Ordinary dividends (see instructions)			2	14.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	86,375.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 21	4b	-80,801.		
c	Combine lines 4a and 4b			4c	5,574.
5a	Net gain or loss from disposition of property (see instructions)	5a	392,367.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-310,912.		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	81,455.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions) SEE STATEMENT 22			7	-940.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	98,942.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-			12	98,942.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	399,559.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	149,559.		
16	Enter the smaller of line 12 or line 15			16	98,942.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	3,760.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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

Lines 5a-5d - Net Gains and Losses Worksheet

Keep for Your Records

		(A) Capital gains/(losses) Form 1040, Line 7, or Form 1041, Line 4	(B) Ordinary gains/(losses) Sch. 1 (1040), Line 4, or Form 1041, Line 7	**Total of columns (A) + (B)**
1.	**Beginning Net Gains and Losses**	221,724.	170,643.	Enter this amount on line 5a 392,367.
2.	*Gains and Losses excluded from Net Investment Income, use current year amounts for lines 2a-2g and 2i.*			
(a)	Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): Name of Trade or Business — Amount SEE STATEMENT 23 ( ) ( )	(140,269.)	(170,075.)	
(b)	Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): Name of Trade or Business — Amount			
(c)	Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A)			
(d)	Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business	( )		
(e)	Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities	( )		
(f)	In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B)	( )		
(g)	Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number)	STMT 24	-568.	
(h)	Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no.			
(i)	If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number **(i)(1)** If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j) **OR** **(i)(2)** The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number	( )		
(j)	**Sum of lines 2(a)-2(i)**	-140,269.	-170,643.	Enter this amount on line 5b -310,912.
3.	Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations			Enter this amount on line 5c
	Add lines 1, 2(j) and 3	81,455.	0.	Enter this amount on line 5d 81,455.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: FROST RIDGE CAMPGROUND, LLC EIN: **-***1263

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year	**1.**	286.
Increases:		
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero)	**2.**	64,160.
3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero)	**3.**	
4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds	**4.**	241,395.
5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities	**5.**	
6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion	**6.**	
Decreases:		
7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income)	**7.**	45,792.
Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.		
8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero))	**8.**	
9. Your share of the partnership's nondeductible expenses that are not capital expenditures	**9.**	
10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations	**10.**	25.
11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property	**11.**	
12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.)	**12.**	260,024.

Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.

ALTERNATIVE MINIMUM TAX

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: FROST RIDGE CAMPGROUND, LLC EIN: **-***1263

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year ..... **1.** 7,059.

Increases:

2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero) ..... **2.** 64,160.

3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero) ..... **3.** ______

4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds ..... **4.** 241,395.

5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities ..... **5.** 0.

6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion ..... **6.** ______

Decreases:

7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income) ..... **7.** 45,792.

Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.

8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero)) ..... **8.** ______

9. Your share of the partnership's nondeductible expenses that are not capital expenditures ..... **9.** ______

10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations ..... **10.** 23,607.

11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property ..... **11.** ______

12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.) ..... **12.** 243,215.

Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.

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

David L. & Gregory J. Luetticke-Archbell
P.O. Box 1193
Keaau, HI 96749-1193

Taxpayer Identification Number: ***-**-8555

For the Year Ending December 31, 2022

David L. & Gregory J. Luetticke-Archbell are making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	REGENTS OF THE UNIVERSITY OF CALIFORNIA UC RETIREMENT SYSTEM	2,173.				135.	31.
T	LINCOLN NATL LIFE INS CO						
	TOTALS	2,173.				135.	31.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
THE PROGRESSIVE CORPORATION C/O AMERICAN STOCK TRA	14.	14.
TOTAL INCLUDED IN FORM 1040, LINE 3A		14.

FORM 1040 PENSIONS AND ANNUITIES STATEMENT 4

REGENTS OF THE UNIVERSITY OF CALIFORNIA UC RETIREMENT SYSTEM

AMOUNT RECEIVED THIS YEAR	27,146.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		27,146.
TOTAL INCLUDED IN FORM 1040, LINE 5B		27,146.

FORM 1040 TAX STATEMENT 5

DESCRIPTION	AMOUNT
FROM SCHEDULE D WORKSHEET	60,532.
TOTAL TO FORM 1040, LINE 16	60,532.

FORM 1040 TOTAL DUE WITH INTEREST AND PENALTIES STATEMENT 6

AMOUNT DUE	88,857.
INTEREST NOT INCLUDED	1,046.
PENALTY NOT INCLUDED	889.
TOTAL DUE	90,792.

FORM 1040 LATE PAYMENT INTEREST STATEMENT 7

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	04/15/23	88,857.	88,857.	.0700	61	1,046.
DATE FILED	06/15/23		89,903.			
TOTAL LATE PAYMENT INTEREST						1,046.

FORM 1040 LATE PAYMENT PENALTY STATEMENT 8

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	04/15/23	88,857.	88,857.	2	889.
DATE FILED	06/15/23				
TOTAL LATE PAYMENT PENALTY					889.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) 1099 STATEMENT 9

T S	DESCRIPTION	AMOUNT
T	REGENTS OF THE UNIVERSITY OF CALIFORNIA UC RETIREMENT SYSTEM	2,530.
	TOTAL TO FORM 1040, LINE 25B	2,530.

SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 10

DAVID L. LUETTICKE-ARCHBELL

FROST RIDGE CAMPGROUND, LLC

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS		2,041.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED		71,537.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	71,537.	
4	DIVIDE LINE 2 BY LINE 3	1.0000	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	5,054.	
6	LINE 4 TIMES LINE 5		5,054.
7	LINE 2 MINUS LINE 6		66,483.
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE		0.
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED		66,483.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE		
11	LINE 9 MINUS LINE 10		66,483.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11		2,041.

GREGORY J. LUETTICKE-ARCHBELL

FROST RIDGE CAMPGROUND, LLC

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS		2,041.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED		71,536.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	71,536.	
4	DIVIDE LINE 2 BY LINE 3	1.0000	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	5,054.	
6	LINE 4 TIMES LINE 5		5,054.
7	LINE 2 MINUS LINE 6		66,482.
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE		0.
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED		66,482.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE		0.
11	LINE 9 MINUS LINE 10		66,482.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11		2,041.

SCHEDULE D NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824 STATEMENT 11

DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	140,269.	
TOTAL TO SCHEDULE D, PART II, LINE 11	140,269.	

SCHEDULE D NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES STATEMENT 12

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
FROST RIDGE CAMPGROUND, LLC	40,728.	
FROST RIDGE CAMPGROUND, LLC	40,727.	
TOTAL TO SCHEDULE D, PART II, LINE 12	81,455.	

SCHEDULE D — UNRECAPTURED SECTION 1250 GAIN — STATEMENT 13

1.	IF YOU HAVE A SECTION 1250 PROPERTY IN PART III OF FORM 4797 FOR WHICH YOU MADE AN ENTRY IN PART I OF FORM 4797, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4		
2.	ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1		
3.	SUBTRACT LINE 2 FROM LINE 1		
4.	ENTER THE TOTAL UNRECAPTURED SECTION 1250 GAIN INCLUDED ON LINE 26 OR LINE 37 OF FORM(S) 6252 FROM INSTALLMENT SALES OF TRADE OR BUSINESS PROPERTY HELD MORE THAN 1 YEAR		
5.	ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1 FROM A PARTNERSHIP OR AN S CORPORATION AS "UNRECAPTURED SECTION 1250 GAIN"		115,910.
6.	ADD LINES 3 THROUGH 5		115,910.
7.	ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7	115,910.	
8.	ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8		
9.	SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0-		115,910.
10.	ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN		
11.	ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY) OR IN CONNECTION WITH A FORM 1099-R		
12.	ENTER THE TOTAL OF ANY UNRECAPTURED SECTION 1250 GAIN FROM SALES (INCLUDING INSTALLMENT SALES) OR OTHER DISPOSITIONS OF SECTION 1250 PROPERTY HELD MORE THAN 1 YEAR FOR WHICH YOU DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE		
13.	ADD LINES 9 THROUGH 12		115,910.
14.	IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET		
15.	ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0-	0.	
16.	ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE D		
17.	COMBINE LINES 14 THROUGH 16. IF THE RESULT IS A (LOSS), ENTER IT AS A POSITIVE AMOUNT. IF THE RESULT IS ZERO OR A GAIN, ENTER -0-		0.
18.	SUBTRACT LINE 17 FROM LINE 13. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ENTER THE RESULT HERE AND ON SCHEDULE D, LINE 19		115,910.

SCHEDULE E OTHER EXPENSES STATEMENT 14

RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105

DESCRIPTION	AMOUNT
HOA DUES	2,580.
AMORTIZATION	18.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	2,598.

SCHEDULE SE NON-FARM INCOME STATEMENT 15

DESCRIPTION	AMOUNT
FROST RIDGE CAMPGROUND, LLC	71,537.
TOTAL TO SCHEDULE SE, LINE 2	71,537.

SCHEDULE SE NON-FARM INCOME STATEMENT 16

DESCRIPTION	AMOUNT
FROST RIDGE CAMPGROUND, LLC	71,536.
TOTAL TO SCHEDULE SE, LINE 2	71,536.

FORM 6251 PASSIVE ACTIVITIES STATEMENT 17

		NET INCOME (LOSS)		
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	SCH E	5,574.	5,574.	
TOTAL TO FORM 6251, LINE 2M				

FORM 6251 LOSS LIMITATIONS STATEMENT 18

NAME OF ACTIVITY	FORM	NET INCOME (LOSS) AMT	 REGULAR	ADJUSTMENT
FROST RIDGE CAMPGROUND, LLC	SCH E	217,788.	241,370.	-23,582.
TOTAL TO FORM 6251, LINE 2N				-23,582.

FORM 6251 DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986 STATEMENT 19

DESCRIPTION	AMOUNT
FROM K-1 - FROST RIDGE CAMPGROUND, LLC	-79.
TOTAL TO FORM 6251, LINE 2L	-79.

SCHEDULE 8812 CREDIT LIMIT WORKSHEET A STATEMENT 20

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR	71,911.
2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM: SCHEDULE 3, LINE 1 SCHEDULE 3, LINE 2 SCHEDULE 3, LINE 3 SCHEDULE 3, LINE 4 SCHEDULE 3, LINE 6D SCHEDULE 3, LINE 6E SCHEDULE 3, LINE 6F SCHEDULE 3, LINE 6L FORM 5695, LINE 30 ENTER THE TOTAL	
3. SUBTRACT LINE 2 FROM LINE 1	71,911.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
   A. MORTGAGE INTEREST CREDIT, FORM 8396
   B. ADOPTION CREDIT, FORM 8839
   C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
   C. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859
3. YOU ARE NOT FILING FORM 2555
4. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B.	0.
5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13.	71,911.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 21

FROST RIDGE CAMPGROUND, LLC	-40,401.
FROST RIDGE CAMPGROUND, LLC	-40,400.
AMOUNT TO FORM 8960, LINE 4B	-80,801.

FORM 8960 OTHER MODIFICATIONS TO INVESTMENT INCOME STATEMENT 22

2014 NOL USED (9126 * 0.103000)	-940.
AMOUNT TO FORM 8960, LINE 7	-940.

FORM 8960 NET GAINS FROM DISPOSITION OF PROPERTY USED IN A NON-SECTION 1411 TRADE OR BUSINESS STATEMENT 23

NAME OF TRADE OR BUSINESS	AMOUNT
FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	97,218.
FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	97,216.
FROST RIDGE CAMPGROUND, LLC	57,955.
FROST RIDGE CAMPGROUND, LLC	57,955.
TOTAL TO NET GAINS AND LOSSES WORKSHEET, LINE 2A	310,344.

FORM 8960 ANY OTHER GAINS OR LOSSES EXCLUDED FROM NET INVESTMENT INCOME STATEMENT 24

NAME OF TRADE OR BUSINESS	COLUMN A AMNT	COLUMN B AMNT
INSTALLMENT SALE NO. 1		-568.
TOTAL TO NET GAINS AND LOSSES WORKSHEET, LINE 2G		-568.

022 **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2022**

California e-file Signature Authorization for Individuals

FORM **8879**

Your name DAVID L. LUETTICKE-ARCHBELL	Your SSN or ITIN ***-**-8555
Spouse's/RDP's name GREGORY J. LUETTICKE-ARCHBELL	Spouse's/RDP's SSN or ITIN ***-**-6436

Part I Tax Return Information (whole dollars only)

1	California adjusted gross income (AGI). See instructions	1	34,893
2	Amount You Owe. See instructions *	2	2,151
3	Refund or No Amount Due. See instructions	3	0

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize SCOTT HEALY CPA PLLC (**ERO firm name**) to enter my PIN 98555 (**Do not enter all zeros**) as my signature on my 2022 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. 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/RDP's PIN: check one box only

☒ I authorize SCOTT HEALY CPA PLLC (**ERO firm name**) to enter my PIN 26436 (**Do not enter all zeros**) as my signature on my 2022 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. 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/RDP's signature ▶ Date ▶

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.
Enter your six-digit EFIN followed by your five-digit self-selected PIN. 16711104814
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2022 California individual income tax return 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 FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers.

ERO's signature ▶ SCOTT L HEALY, CPA Date ▶ 06/05/2023

For Privacy Notice, get FTB 1131 EN-SP.

Voucher at bottom of page.

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2022 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar Year - File and pay by April 18, 2023.**
When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service.
Go to **ftb.ca.gov/pay** for more information.
Do not mail this voucher if you use Web Pay.

239141 11-23-22

_ _ _ DETACH HERE _ _ _ _ _ _ _ _ _ _ _ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER _ _ _ _ _ _ _ _ _ _ _ DETACH HERE _ _ _

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR
2022

Payment Voucher for Individual e-filed Returns

CALIFORNIA FORM
3582 (e-file)

***-**-8555 LUET ***-**-6436 22
DAVID L LUETTICKEARCHBELL
GREGORY J LUETTICKEARCHBELL

PO BOX 1193
KEAAU HI 96749-1193

Amount of payment 2151.

Form at bottom of page.

TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Form 540NR, line 74			1	0 00
2	Payments and credits:				
a	California income tax withheld (including real estate and nonresident withholding)	2a	396 00		
b	California estimated tax payments and amount applied from your 2021 tax return (To check your estimated tax payments go to **ftb.ca.gov** and login or register for MyFTB.)	2b	0 00		
c	Other payments and credits (including any tax payments made with any previous form FTB 3519)	2c	0 00		
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c			3	396 00
4	Tax due. Is line 1 more than line 3?			4	0 00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 16, 2023 (fiscal year filer - see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2022 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2022 FTB 3519" on the check or money order. Detach voucher below. Enclose, but **do not** staple the check or money order with voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar Year - File and Pay by April 18, 2023.**
Fiscal Year Filers - see instructions

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information.

239451 11-17-22

– – – DETACH HERE – – – – – – – – – – – – – IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM – – – – – – – – – – – – DETACH HERE – – –

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR
2022

Payment for Automatic Extension for Individuals

CALIFORNIA FORM
3519 (PIT)

```
***-**-8555  LUET     ***-**-6436             22
DAVID        L  LUETTICKEARCHBELL
GREGORY      J  LUETTICKEARCHBELL

PO BOX 1193
KEAAU              HI  96749-1193

                          Amount of payment            0.
```

Form at bottom of page.

Payment Form 1 - File and Pay by April 18, 2023. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2023 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

239081 01-03-23

_ _ _ DETACH HERE _ _ _ _ _ _ _ _ _ _ _ _ _ _ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _ _ _ _ _ _ _ _ _ _ _ _ DETACH HERE _ _ _

CAUTION: You may be required to pay electronically. See instructions. File and Pay by April 18, 2023

TAXABLE YEAR

CALIFORNIA FORM

2023 Estimated Tax for Individuals 540-ES

***-**-8555 LUET ***-**-6436 23 APE 0
DAVID L LUETTICKEARCHBELL
GREGORY J LUETTICKEARCHBELL

PO BOX 1193
KEAAU HI 96749-1193

Amount of Payment 0.

Form at bottom of page.

Payment Form 2 - File and Pay by June 15, 2023. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2023 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

239082 01-03-23

_ _ _ DETACH HERE _ _ _ _ _ _ _ _ _ _ _ _ _ _ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _ _ _ _ _ _ _ _ _ _ _ DETACH HERE _ _ _

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by June 15, 2023

TAXABLE YEAR

CALIFORNIA FORM

2023 Estimated Tax for Individuals 540-ES

```
***-**-8555  LUET     ***-**-6436                23        APE       0
DAVID        L  LUETTICKEARCHBELL
GREGORY      J  LUETTICKEARCHBELL

PO BOX 1193
KEAAU              HI   96749-1193

                                        Amount of Payment        860.
```

For Privacy Notice, get FTB 1131 EN-SP.

022 1201236

Form at bottom of page.

Payment Form 3 - File and Pay by Sept. 15, 2023. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2023 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

239083 01-03-23

_ _ _ DETACH HERE _ _ _ _ _ _ _ _ _ _ _ _ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _ _ _ _ _ _ _ _ _ _ _ DETACH HERE _ _ _

CAUTION: You may be required to pay electronically. See instructions. File and Pay by Sept. 15, 2023

TAXABLE YEAR CALIFORNIA FORM

2023 Estimated Tax for Individuals 540-ES

```
***-**-8555   LUET     ***-**-6436                    23        APE       0
DAVID         L  LUETTICKEARCHBELL
GREGORY       J  LUETTICKEARCHBELL

PO BOX 1193
KEAAU              HI  96749-1193

                                        Amount of Payment
```

For Privacy Notice, get FTB 1131 EN-SP. 022 1201236 Form 540-ES 2022

Form at bottom of page.

Payment Form 4 - File and Pay by Jan. 16, 2024. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2023 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

239084 01-03-23

___ DETACH HERE ____________ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ____________ DETACH HERE ___

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 16, 2024

TAXABLE YEAR

CALIFORNIA FORM

2023 Estimated Tax for Individuals 540-ES

***-**-8555 LUET ***-**-6436 23 APE 0
DAVID L LUETTICKEARCHBELL
GREGORY J LUETTICKEARCHBELL

PO BOX 1193
KEAAU HI 96749-1193

Amount of Payment 650.

239041 12-29-22

TAXABLE YEAR
2022

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM
540NR

APE ATTACH FEDERAL RETURN

-**-* LUET ***-**-**** 22
DAVID L LUETTICKEARCHBELL
GREGORY J LUETTICKEARCHBELL

PO BOX 1193
KEAAU HI 96749-1193

--**** **-**-****

If your California filing status is different from your federal filing status, check the box here ☐

Filing Status

1 ☐ Single
4 ☐ Head of household (with qualifying person). See instructions.
2 ☒ Married/RDP filing jointly. See inst.
5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. ☐
See instructions.
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst ● 6 ☐

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Exemptions

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ◉ 7 2 X $140 = ◉ $ 280

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ◉ 8 X $140 = ◉ $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions ● 9 X $140 = ◉ $

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	CHRISTOPHER	SOPHIA	SARAH
Last Name	LUETTICKEARCHBELL	LUETTICKEARCHBELL	LUETTICKEARCHBELL
SSN. See instructions.	*****6092	*****2990	*****8139
Dependent's relationship to you	SON	DAUGHTER	DAUGHTER

Total dependent exemptions ● 10 3 X $433 = ◉ $ 1299

Your name: DAVID L LUETTICKE Your SSN or ITIN: *********

11 **Exemption amount:** Add line 7 through line 10 ◉ 11 $ 1579

Total Taxable Income

12 Total California wages from your federal Form(s) W-2, box 16 ● 12 2,173 .00

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 ◉ 13 399,559 .00

14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 97,533 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 302,026 .00

16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 150,037 .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 452,063 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction.** See instructions ● 18 10,404 .00

19 Subtract line 18 from line 17. This is your **total taxable income.** If less than zero, enter -0- ◉ 19 441,659 .00

CA Taxable Income

31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 34,581 .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 ● 32 34,893 .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 35 34,090 .00

36 CA Tax Rate. Divide line 31 by line 19 ◉ 36 .0783

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 ◉ 37 2,669 .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ◉ 38 .0772

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $229,908, see instructions ◉ 39 122 .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ◉ 40 2,547 .00

41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 41 .00

42 Add line 40 and line 41 ● 42 2,547 .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ● 50 .00

51 Credit for joint custody head of household. See instructions ● 51 .00

52 Credit for dependent parent. See instructions ● 52 .00

53 Credit for senior head of household. See instructions ● 53 .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions ◉ 54

55 Credit amount. See instructions ● 55 .00

Your name: DAVID L LUETTICKE Your SSN or ITIN: *********

Special Credits continued

58	Enter credit name ______ code ● ______ and amount	● 58		.00
59	Enter credit name ______ code ● ______ and amount	● 59		.00
60	To claim more than two credits. See instructions	● 60		.00
61	Nonrefundable Renter's Credit. See instructions	● 61		.00
62	Add line 50 and line 55 through 61. These are your total credits	◉ 62		.00
63	Subtract line 62 from line 42. If less than zero, enter -0-	◉ 63	2,547	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)	● 71		.00
72	Mental Health Services Tax. See instructions	● 72		.00
73	Other taxes and credit recapture. See instructions	● 73		.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax	● 74	2,547	.00

Payments

81	California income tax withheld. See instructions	● 81	396	.00
82	2022 CA estimated tax and other payments. See instructions	● 82	0	.00
83	Withholding (Form 592-B and/or Form 593). See instructions	● 83		.00
84	Excess SDI (or VPDI) withheld. See instructions	● 84		.00
85	Earned Income Tax Credit (EITC). See instructions	● 85		.00
86	Young Child Tax Credit (YCTC). See instructions	● 86		.00
87	Foster Youth Tax Credit (FYTC). See instructions	● 87		.00
88	Add line 81 through line 87. These are your total payments. See instructions	◉ 88	396	.00

ISR Penalty

91 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. ● ☒
If you did not check the box, see instructions.
Individual Shared Responsibility (ISR) Penalty. See instructions. ● 91 ______ .00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	◉ 92	396	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91	◉ 93		.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92	◉ 101		.00
102	Amount of line 101 you want applied to your **2023** estimated tax	● 102		.00
103	Overpaid tax available this year. Subtract line 102 from line 101	● 103		.00

Your name: DAVID L LUETTICKE Your SSN or ITIN: *********

104	Tax due. If line 92 is less than line 74, subtract line 92 from line 74	◉ **104**	2,151	.00

Contributions

	Code	Amount	
California Seniors Special Fund. See instructions	● **400**		.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● **401**		.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● **403**		.00
California Breast Cancer Research Voluntary Tax Contribution Fund	● **405**		.00
California Firefighters' Memorial Voluntary Tax Contribution Fund	● **406**		.00
Emergency Food for Families Voluntary Tax Contribution Fund	● **407**		.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	● **408**		.00
California Sea Otter Voluntary Tax Contribution Fund	● **410**		.00
California Cancer Research Voluntary Tax Contribution Fund	● **413**		.00
School Supplies for Homeless Children Voluntary Tax Contribution Fund	● **422**		.00
State Parks Protection Fund/Parks Pass Purchase	● **423**		.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● **424**		.00
Keep Arts in Schools Voluntary Tax Contribution Fund	● **425**		.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● **431**		.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● **438**		.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● **439**		.00
Rape Kit Backlog Voluntary Tax Contribution Fund	● **440**		.00
Suicide Prevention Voluntary Tax Contribution Fund	● **444**		.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund	● **445**		.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	● **446**		.00
120 Add amounts in code 400 through code 446. This is your total contribution	● **120**		.00

Amount You Owe

121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.** Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** Pay Online - Go to **ftb.ca.gov/pay** for more information	● **121**	2,151	.00

Your name: DAVID L LUETTICKE Your SSN or ITIN: *********

Interest and Penalties

122	Interest, late return penalties, and late payment penalties	122	.00
123	Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached**	● 123	0 .00
124	Total amount due. See instructions. Enclose, but **do not** staple, any payment	124	2,151 .00

Refund and Direct Deposit

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** ● 125 .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **126** Direct deposit amount .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **127** Direct deposit amount .00

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections.** See instructions ☐

IMPORTANT: Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? (See instructions)

◉ Your email address. Enter only one email address. INFO@THERIDGENY.COM

◉ Preferred phone number

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**
DOUGLAS J. FORGUE, CPA

Firm's name (or yours, if self-employed): SCOTT HEALY CPA PLLC

● PTIN: P00104814

Firm's address: 103 COLTON AVE NEWARK, NY 14513-1501

● Firm's FEIN: *****4505

Do you want to allow another person to discuss this tax return with us? See instructions ● ☒ Yes ☐ No

Print Third Party Designee's Name: DOUGLAS J. FORGUE, CPA

Telephone Number: 315-331-1750

TAXABLE YEAR

2022

239611 12-20-22

CALIFORNIA SCHEDULE

W-2

Wage and Tax Statement

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number * *********

b. Employer identification number (EIN) *********

c. Employer's name REGENTS OF THE UNIVERSITY OF CALIFO

Employer's address 1111 FRANKLIN STREET

City OAKLAND State CA ZIP code 94607-5201

e. Employee's first name * DAVID Initial * L Last name * LUETTICKEARCHBELL Suffix *

f. Employee's address * PO BOX 1193

City * KEAAU State * HI ZIP code * 96749-1193

1. Wages, tips, other compensation 2,173

2. Federal income tax withheld

3. Social security wages 2,173

4. Social security tax withheld 135

6. Medicare tax withheld 31

7. Social security tips

8. Allocated tips (not included in box 1)

10. Dependent care benefits

11. Nonqualified plans

12. Codes and amounts

12a. Code DD Amount 12,391

12b. Code Amount

12c. Code Amount

12d. Code Amount

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay

14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type Amount

15. State and employer's state ID number

State CA Employer's state ID number CA 801-4215-1

16. State wages, tips, etc. 2,173

17. State income tax

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudacion. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

TAXABLE YEAR
2022

California Adjustments - Nonresidents or Part-Year Residents

239021 01-17-23
SCHEDULE
CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return: DAVID L LUETTICKEARCHBELL AND GREGORY J LUETTICKEARCHBELL

SSN or ITIN: *** ** 8555

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.

During 2022:

1 My California (CA) Residency (Check one)

a Myself: ● X Nonresident ● ___ Part-Year Resident ● ___ Resident

b Spouse: ● X Nonresident ● ___ Part-Year Resident ● ___ Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	HI	HI
b I was in the military and stationed in (enter two letter code)		
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)		
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)		
5 I was a CA nonresident the entire year (enter state of residence)	HI	HI
6 The number of days I spent in CA for any purpose was:		
7 I owned a home/property in CA (enter Y for Yes, N for No)	N	N
8 **Before 2022:** I was a CA resident for the period of		

Part II Income Adjustment Schedule

Section A - Income from federal Form 1040 or 1040-SR		A **Federal Amounts** (taxable amounts from your federal tax return)	B **Subtractions** See instructions (difference between CA & federal law)	C **Additions** See instructions (difference between CA & federal law)	D **Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	E **CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	1a	2,173			2,173	2,173
b Household employee wages not reported on federal Form(s) W-2	1b					
c Tip income not reported on line 1a	1c					
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	1d					
e Taxable dependent care benefits from federal Form 2441, line 26	1e					
f Employer-provided adoption benefits from federal Form 8839, line 29	1f					
g Wages from federal Form 8919, line 6	1g					
h Other earned income. See instructions	1h					
i Nontaxable combat pay election. See instructions	1i					
z Add line 1a through line 1i	1z	2,173			2,173	2,173
2 Taxable interest. a ___	2b	12,839			12,839	
3 Ordinary dividends. a 14	3b	14			14	
4 IRA distributions. a ___	4b					
5 Pensions and annuities. a ___	5b	27,146			27,146	27,146
6 Social security benefits. a 50,438	6b	42,872	42,872			
7 Capital gain or (loss). See instructions	7	221,724			221,724	

		A	B	C	D	E
Section B - Additional Income from federal Schedule 1 (Form 1040)		**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Taxable refunds, credits, or offsets of state and local income taxes	1	◉	◉			
2 a Alimony received	2a	◉		◉	◉	◉
3 Business income or (loss)	3	◉	◉	◉	◉	◉
4 Other gains or (losses)	4	◉ 170,643	◉	◉	◉ 170,643	◉
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	5	◉ 86,375	◉	◉	◉ 86,375	◉ 5,574
6 Farm income or (loss)	6	◉	◉	◉	◉	◉
7 Unemployment compensation	7	◉	◉			
8 Other income:						
a Federal net operating loss	8a	◉(150,037)		◉ 150,037		
b Gambling income	8b	◉	◉		◉	◉
c Cancellation of debt	8c	◉	◉	◉	◉	◉
d Foreign earned income exclusion from federal Form 2555	8d	◉( )		◉		
e Income from federal Form 8853	8e	◉		◉	◉	◉
f Income from federal 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	8m	◉			◉	◉
n IRC Section 951(a) inclusion	8n	◉	◉			
o IRC Section 951A(a) inclusion	8o	◉	◉			
p IRC Section 461(l) excess business loss adjustment	8p	◉	◉	◉	◉	◉
q Taxable distributions from an ABLE account	8q	◉			◉	◉
r Scholarship and fellowship grants not reported on federal Form(s) W-2	8r	◉			◉	◉
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	8s	◉( )			◉	◉
t Pension or annuity from a nonqualified deferred compensation plan or a non-governmental IRC Section 457 plan	8t	◉			◉	◉
u Wages earned while incarcerated	8u	◉			◉	◉
z Other income. List type and amount. ◉ ______	8z	◉	◉	◉	◉	◉
9 a Total other income. Add line 8a through line 8z	9a	◉ -150,037	◉	◉ 150,037	◉	◉

	A	B	C	D	E
Section B - Additional Income Continued	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1 Disaster loss deduction from form FTB 3805V **9b1**		◉		◉	◉
b2 NOL deduction from form FTB 3805V **9b2**		◉ 54,661		◉ -54,661	◉
b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809 ...... **9b3**		◉		◉	◉
10 **Total.** Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C **10**	◉ 413,749	◉ 97,533	◉ 150,037	◉ 466,253	◉ 34,893
Section C - Adjustments to Income from federal Schedule 1 (Form 1040)					
11 Educator expenses **11**	◉	◉			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials ... **12**	◉	◉	◉	◉	◉
13 Health savings account deduction **13**	◉	◉			
14 Moving expenses. Attach form FTB 3913 .... **14**	◉		◉	◉	◉
15 Deductible part of self-employment tax. See inst. **15**	◉ 10,108	◉		◉ 10,108	◉
16 Self-employed SEP, SIMPLE, and qualified plans **16**	◉			◉	◉
17 Self-employed health insurance deduction. See inst. **17**	◉ 4,082	◉		◉ 4,082	◉
18 Penalty on early withdrawal of savings **18**	◉			◉	◉
19a Alimony paid. **b** Enter recipient's: SSN ◉ ________ Last name ◉ ________ **19a**	◉		◉	◉	◉
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 **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 federal Trade Act of 1974 ... **24e**	◉			◉	◉
f Contributions to IRC Section 501(c)(18)(D) pension plans **24f**	◉	◉	◉	◉	◉
g Contributions by certain chaplains to IRC Section 403(b) plans ... **24g**	◉	◉	◉	◉	◉
h Attorney fees and court costs for actions involving certain unlawful discrimination claims **24h**	◉			◉	◉

Section C - Adjustments to Income Continued	A **Federal Amounts** (taxable amounts from your federal tax return)	B **Subtractions** See instructions (difference between CA & federal law)	C **Additions** See instructions (difference between CA & federal law)	D **Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	E **CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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 federal Form 2555 **24j**	●	●			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) **24k**	●			●	●
z Other adjustments. List type and amount. ● **24z**	●	●	●	●	●
25 Total other adjustments. Add line 24a through line 24z **25**	●	●	●	●	●
26 Add line 11 through line 23 and line 25 in each column, A through E **26**	● 14,190	●	●	● 14,190	●
27 Total. Subtract line 26 from line 10 in each column, A through E. See instr. **27**	● 399,559	● 97,533	● 150,037	● 452,063	● 34,893

Part III Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California ● ☐			A **Federal Amounts** (from federal Schedule A (Form 1040))	B **Subtractions** See instructions	C **Additions** See instructions
Medical and Dental Expenses					
1 Medical and dental expenses	●	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11	● 162,033	2			
3 Multiply line 2 by 7.5% (0.075)	●	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0		4	●		●
Taxes You Paid					
5a State and local income tax or general sales taxes		5a	● 2,639	● 2,639	
5b State and local real estate taxes		5b	●		
5c State and local personal property taxes		5c	●		
5d Add line 5a through line 5c		5d	● 2,639		
5e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in col. A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C		5e	● 2,639	● 2,639	●
6 Other taxes. List type ●		6	●	●	●
7 Add line 5e and line 6		7	● 2,639	● 2,639	●
Interest You Paid					
8a Home mortgage interest and points reported to you on federal Form 1098		8a	●		●
8b Home mortgage interest not reported to you on federal Form 1098		8b	●		●
8c Points not reported to you on federal Form 1098		8c	●		●
8d Reserved for future use		8d			
8e Add line 8a through line 8c		8e	●	●	●
9 Investment interest		9	●	●	●
10 Add line 8e and line 9		10	●	●	●
Gifts to Charity					
11 Gifts by cash or check		11	● 50	●	●
12 Other than by cash or check		12	●	●	●
13 Carryover from prior year		13	● 1,733	●	● 900
14 Add line 11 through line 13		14	● 1,783	●	● 900

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15	●	●	●
Other Itemized Deductions				
16 Other - from list in federal instructions	16	●	●	●
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	● 4,422	● 2,639	● 900

18 **Total.** Combine line 17 column A less column B plus column C ● 18 2,683

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions ● 19

20 Tax preparation fees ● 20

21 Other expenses - investment, safe deposit box, etc. List type ● ________ ● 21

22 Add line 19 through line 21 ● 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ● ________

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 ● 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 ● 25

26 **Total Itemized Deductions.** Add line 18 and line 25 ● 26 2,683

27 Other adjustments. See instructions. Specify ● ________ ● 27

28 Combine line 26 and line 27 ● 28 2,683

29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately	**$229,908**
Head of household	**$344,867**
Married/RDP filing jointly or qualifying surviving spouse/RDP	**$459,821**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 ● 29 2,683

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**

Single or married/RDP filing separately. See instructions	**$5,202**
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	**$10,404**

● 30 10,404

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E ● 1 34,893

2 Enter your deductions from line 30 ● 2 10,404

3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- ● 3 .0772

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 ● 4 803

5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- ● 5 34,090

TAXABLE YEAR
2022

Alternative Minimum Tax and Credit Limitations - Nonresidents or Part-Year Residents

239691 12-27-22

CALIFORNIA SCHEDULE
P (540NR)

Attach this schedule to Form 540NR.

Name(s) as shown on Form 540NR: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your SSN or ITIN: ***-**-8555

Part I Alternative Minimum Taxable Income (AMTI)

Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540NR, line 18, and go to line 6	● 1	10,404	00
2	Medical and dental expenses. Enter the smaller of federal Schedule A (Form 1040), line 4, or 2 1/2% (.025) of federal Form 1040 or 1040-SR, line 11. See instructions	● 2		00
3	Personal property taxes and real property taxes. See instructions	● 3		00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	● 4		00
5	Miscellaneous itemized deductions. See instructions	● 5		00
6	Refund of personal property taxes and real property taxes. See instructions **Do not** include your state income tax refund on this line.	● 6	(	00)
7	Investment interest expense adjustment. See instructions	● 7		00
8	Post-1986 depreciation. See instructions	● 8		00
9	Adjusted gain or loss. See instructions	● 9		00
10	Incentive stock options (ISOs) and California qualified stock options (CQSOs). See instructions	● 10		00
11	Passive activities adjustment. See instructions	● 11		00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	● 12		00
13	Other adjustments and preferences. Enter the amount, if any, for each item, a through l. See instructions.			
	a Circulation expenditures	● a		00
	b Depletion	● b		00
	c Installment sales	● c		00
	d Intangible drilling costs	● d		00
	e Long-term contracts	● e		00
	f Loss limitations	● f	-23,582	00
	g Mining costs	● g		00
	h Patron's adjustment	● h		00
	i Pollution control facilities	● i		00
	j Research and experimental costs	● j		00
	k Tax shelter farm activities	● k		00
	l Related adjustments	● l		00
	Add amounts on line a through line l, and enter total here	● 13	-23,582	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	● 14	-13,178	00
15	Enter taxable income from Form 540NR, line 19. See instructions	● 15	441,659	00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), Part II, Section B, line 9b1, line 9b2, and line 9b3, column B. Enter as a positive amount	● 16	54,661	00
17	AMTI exclusion. See instructions STMT 2	● 17	(102,792	00)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	● 18	(	00)

Single or married/RDP filing separately	$229,908
Married/RDP filing jointly or qualifying surviving spouse/RDP	$459,821
Head of household	$344,867

19	Combine line 14 through line 18	● 19	380,350	00
20	Alternative minimum tax NOL deduction. See instructions	● 20	91,780	00
21	**Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than $436,827, see instructions)	● 21	288,570	00

Part II Alternative Minimum Tax (AMT)

22 Exemption Amount. (If this schedule is for certain children under age 24, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$317,062	$84,550
Married/RDP filing jointly or qualifying surviving spouse/RDP	$422,750	$112,734
Married/RDP filing separately	$211,371	$56,364

If Part I, line 21 is more than the amount shown above for your filing status, see instructions. ● 22 112,734 00

23 Subtract line 22 from Part I, line 21. If zero or less, enter -0-. See instructions ● 23 175,836 00

24 Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07) ● 24 12,309 00

25 California adjusted gross income (AGI) from Schedule CA (540NR), Part IV, line 1 ● 25 34,893 00

26 NOL adjustment, if any, included on Schedule CA (540NR), Part II, Section B, line 9b1, line 9b2, and line 9b3, column E. Enter as a positive number ● 26 00

27 Alternative Minimum Tax Income (AMTI) exclusion. See instructions STMT 3 ● 27 (5,574 00)

28 Combine line 25 through line 27 ● 28 29,319 00

29 Adjustments and Preferences. See instructions before completing.

a Investment interest expense	● 00		j Intangible drilling costs	● 00
b Post-1986 depreciation	● 00		k Long-term contracts	● 00
c Adjusted gain or loss	● 00		l Loss limitations	● 00
d Incentive stock options and CQSOs	● 00		m Mining costs	● 00
e Passive activities	● 00		n Patron's adjustment	● 00
f Beneficiaries of estates & trusts	● 00		o Pollution control facilities	● 00
g Circulation expenditures	● 00		p Research and experimental costs	● 00
h Depletion	● 00		q Tax shelter farm activities	● 00
i Installment sales	● 00		r Related adjustments	● 00

Add amounts on line a through line r, and enter total here ● 29 00

30 Combine line 28 and line 29 ● 30 29,319 00

31 California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions ● 31 3,876 00

32 **California AMT AGI.** Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33 ● 32 25,443 00

33 Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), Part III, line 28 ● 33 00

34 Itemized deductions included in Part I.

a Medical and dental expense, enter amount from Part I, line 2 ● a 00

b Personal property taxes and real property taxes, enter amount from Part I, line 3 ● b 00

c Interest on home mortgage, enter amount from Part I, line 4 ● c 00

d Miscellaneous itemized deductions, enter amount from Part I, line 5 ● d 00

e Investment interest expense adjustment, enter amount from Part I, line 7 ● e 00

Combine amounts on line a through line e, and enter total here ● 34 (00)

35 Total AMT Itemized Deductions. Combine line 33 and line 34 ● 35 00

36 Total AMTI. Enter the amount from Part I, line 21 ● 36 00

37 **Total AMT AGI.** Add line 35 and line 36 ● 37 00

38 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 ● 38

39 Prorated AMT Itemized Deductions. Multiply line 35 by line 38 ● 39 00

40 **California AMTI.** Subtract line 39 from line 32 ● 40 25,443 00

41 Total TMT. Enter the amount from line 24 ● 41 12,309 00

42 California AMT Rate. Divide line 41 by amount from Part I, line 21 ● 42 .0427

43 California TMT. Multiply line 40 by line 42 ● 43 1,086 00

44 Regular Tax. Enter the amount from Form 540NR, line 37 ● 44 2,669 00

45 **Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 23 or 24). If you make estimated tax payments for taxable year 2023, enter amount from line 45 on the 2023 Form 540-ES, California Estimated Tax Worksheet, line 16 ● 45 0 00

Part III Credits that Reduce Tax

Note: Be sure to attach your credit forms to Form 540NR.

1 Enter the amount from Form 540NR, line 42 ◉ 1 2,547 00

2 Enter the tentative minimum tax from Side 2, Part II, line 43 ◉ 2 1,086 00

Section A - Credits that reduce excess regular tax.		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits	3			◉ 1,461	
A1 Credits that reduce excess tax and have no carryover provisions.					
4 Code: 162 Prison inmate labor credit (FTB 3507)	4	◉	◉	◉	
5 Code: 232 Child and dependent care expenses credit (FTB 3506)	5	◉	◉	◉	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6 Code: ◉ ____ Credit Name: ____	6	◉	◉	◉	◉
7 Code: ◉ ____ Credit Name: ____	7	◉	◉	◉	◉
8 Code: ◉ ____ Credit Name: ____	8	◉	◉	◉	◉
9 Code: ◉ ____ Credit Name: ____	9	◉	◉	◉	◉
10 Code: 188 Credit for prior year alternative minimum tax	10	◉	◉	◉	◉
Section B - Credits that may reduce tax below tentative minimum tax.					
11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c)	11			◉ 2,547	
B1 Credits that reduce net tax and have no carryover provisions.					
12 Code: 170 Credit for joint custody head of household Credit from Form 540NR, ____ X Credit Percentage ____ = See line 51 instructions on Form 540NR.	12	◉	◉	◉	
13 Code: 173 Credit for dependent parent Credit from Form 540NR, ____ X Credit Percentage ____ = See line 52 instructions on Form 540NR.	13	◉	◉	◉	
14 Code: 163 Credit for senior head of household Credit from Form 540NR, ____ X Credit Percentage ____ = See line 53 instructions on Form 540NR.	14	◉	◉	◉	
15 Nonrefundable renter's credit	15	◉	◉	◉	
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
16 Code: ◉ ____ Credit Name: ____	16	◉	◉	◉	◉
17 Code: ◉ ____ Credit Name: ____	17	◉	◉	◉	◉
18 Code: ◉ ____ Credit Name: ____	18	◉	◉	◉	◉
19 Code: ◉ Credit Name:	19	◉	◉	◉	◉
B3 Other state tax credit					
20 Code: 187 Other state tax credit	20	◉	◉	◉	
B4 Pass-through entity elective tax credit. See instructions.					
21 Code: 242 Pass-through entity elective tax credit	21		◉		◉
Section C - Credits that may reduce alternative minimum tax.					
22 Enter your alternative minimum tax from Side 2, Part II, line 45	22			◉	
23 Code: 180 Solar energy credit carryover from Section B2, column (d)	23	◉	◉	◉	◉
24 Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	24	◉	◉	◉	◉
25 Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540NR, line 71	25			◉	

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete Part IV through Part IX.

Part IV

Complete this part before Part I, line 1a, line 1b, and line 1c.

	Current year		Prior year	Overall gain or loss	
Name of activity	**(a) Net income (line 1a)**	**(b) Net loss (line 1b)**	**(c) Unallowed loss (line 1c)**	**(d) Gain**	**(e) Loss**
RESIDENTIAL RE	5,574	0		5,574	
Total. Enter on Part I, line 1a, line 1b, and line 1c ▶	5,574	0	0		

Part V

Complete this part before Part I, line 2a, line 2b, and line 2c.

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

Part VI

Use this part if an amount is shown on Part II, line 9.

Name of activity	**Form or schedule to be reported on**	**(a) Loss**	**(b) Ratio**	**(c) Special allowance**	**(d) Subtract column (c) from column (a)**
Total ▶			1.00		

Part VII

Allocation of Unallowed Losses

Name of activity	**Form or schedule to be reported on**	**(a) Loss**	**(b) Ratio**	**(c) Unallowed loss**
Total ▶			1.00	

Part VIII

Allowed Losses

Name of activity	**Form or schedule to be reported on**	**(a) Loss**	**(b) Unallowed loss**	**(c) Allowed loss**
Total ▶				

Part IX Activities With Losses Reported on Two or More Different Forms or Schedules

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records.

CALIFORNIA SOURCES

239511 12-01-22

TAXABLE YEAR **2022**

Passive Activity Loss Limitations

CALIFORNIA FORM **3801**

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

SSN, ITIN, FEIN, or CA corporation no.: ***-**-8555

Part I 2022 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I. Be sure to **use California amounts.**

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Part IV, column (a)	1a	5,574 00		
1b	Activities with net loss from Part IV, column (b)	1b	00		
1c	Prior year unallowed losses from Part IV, column (c)	1c	00		
1d	Combine line 1a, line 1b, and line 1c			1d	5,574 00

All Other Passive Activities

2a	Activities with net income from Part V, column (a)	2a	00		
2b	Activities with net loss from Part V, column (b)	2b	00		
2c	Prior year unallowed losses from Part V, column (c)	2c	00		
2d	Combine line 2a, line 2b, and line 2c			2d	00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.			3	5,574 00

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

Enter all numbers in Part II as positive amounts.

4	Enter the **smaller** of losses from line 1d or line 3			4	00
5	Enter $150,000. If married/RDP filing a separate tax return, see instructions	5	00		
6	Enter federal modified adjusted gross income, but not less than zero. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	00		
7	Subtract line 6 from line 5	7	00		
8	Multiply line 7 by 50% (.50). **Do not** enter more than $25,000			8	00
9	Enter the **smaller** of line 4 or line 8 ◉			9	00

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total			10	00
11	**Total losses allowed from all passive activities for 2022.** Add line 9 and line 10 See the instructions to find out how to report the losses on your tax return.			11	00

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete Part IV through Part IX.

239513 12-01-22

Part IV Complete this part before Part I, line 1a, line 1b, and line 1c.

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior year (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
RESIDENTIAL RE	5,574	0		5,574	
Total. Enter on Part I, line 1a, line 1b, and line 1c ▶	5,574	0	0		

Part V Complete this part before Part I, line 2a, line 2b, and line 2c.

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

Part VI Use this part if an amount is shown on Part II, line 9.

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Part VII **Allocation of Unallowed Losses**

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Part VIII **Allowed Losses**

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Part IX Activities With Losses Reported on Two or More Different Forms or Schedules

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule to be reported on: ______					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule to be reported on: ______					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule to be reported on: ______					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records.

ALL SOURCES
INSTALLMENT SALE NO. 1

TAXABLE YEAR
2022

Installment Sale Income

CALIFORNIA FORM
3805E

Attach to your California tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on tax return: DAVID L LUETTICKEARCHBELL AND GREGORY J LUETTICKEARCHBELL

SSN, ITIN, FEIN, CA SOS file no., or CA corporation no.: ***-**-8555

1 Description of property
● REAL ESTATE, 8004 NORTH RD, LEROY, NY

2 **a** Date acquired (mm/dd/yyyy) ● 07/22/2020

2b Date sold (mm/dd/yyyy) ● 07/22/2020

3 Was the property sold to a related party after December 31, 1980? If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year. ● ☐ Yes ☒ No

4 Reserved for future use ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts (**do not** include stated or unstated interest)	● 5	.00
6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source	● 6	.00
7 Subtract line 6 from line 5	● 7	.00
8 Cost or other basis of property sold	● 8	.00
9 Depreciation allowed or allowable. Use California amounts	● 9	.00
10 Adjusted basis. Subtract line 9 from line 8	● 10	.00
11 Commissions and other expenses of sale	● 11	.00
12 Income recapture from Schedule D-1, Part III and Part IV. See instructions	● 12	.00
13 Add line 10, line 11, and line 12	● 13	.00
14 Subtract line 13 from line 5. If zero or less, **stop here. Do not** complete the rest of this form	● 14	.00
15 If the above property was your main home, using California amounts, enter your excluded gain. Otherwise, enter -0-	● 15	.00
16 **Gross profit.** Subtract line 15 from line 14	● 16	.00
17 Subtract line 13 from line 6. If zero or less, enter -0-	● 17	.00
18 **Contract price.** Add line 7 and line 17	● 18	.00

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

19 Gross profit percentage (expressed as a decimal amount, see instructions). Divide line 16 by line 18. For years after the sale, see instructions	● 19	.10951
20 **For year of sale only** - Enter amount from line 17 above. Otherwise, enter -0-	● 20	.00
21 Payments received during the year (**do not** include stated or unstated interest)	● 21	5,185.00
22 Add line 20 and line 21	● 22	5,185.00

23 Payments received in prior years (**do not** include stated or unstated interest) ◉ **23** 6,121 .00

24 **Installment sale income.** Multiply line 22 by line 19 ◉ **24** 568 .00

25 Enter the part of line 24 that is ordinary income under recapture rules. See instructions ◉ **25** .00

26 Subtract line 25 from line 24. Enter the result here and on Schedule D (540, 540NR, 541, 565, 568, or 100S) or Schedule D-1 ◉ **26** 568 .00

Part III Related Party Installment Sale Income. **Do not** complete this part if you received the final installment payment this taxable year.

27 Name, address, and taxpayer identification number of related party

◉

28 Did the related party, during this taxable year, resell or dispose of the property ("second disposition")? ◉ ☐ Yes ☐ No

29 **If you checked "Yes," on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.**

◉ **a** ☐ The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (mm/dd/yyyy) ◉

◉ **b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

◉ **c** ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.

◉ **d** ☐ The second disposition occurred after the death of the original seller or buyer.

◉ **e** ☐ It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation.

30 Selling price of property sold by related party ◉ **30** .00

31 Enter contract price from line 18 for year of first sale ◉ **31** .00

32 Enter the **smaller** of line 30 or line 31 ◉ **32** .00

33 Total payments received by the end of your 2022 taxable year. Add line 22 and line 23 ◉ **33** .00

34 Subtract line 33 from line 32. If zero or less, enter-0- ◉ **34** .00

35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale ◉ **35** .00

36 Enter the part of line 35 that is ordinary income under recapture rules. See instructions ◉ **36** .00

37 Subtract line 36 from line 35. Enter the result here and on Schedule D (540, 540NR, 541, 565, 568, or 100S) or Schedule D-1 ◉ **37** .00

INSTALLMENT SALE

SCHEDULE OF RECEIPTS

MO. DA. YR.	PRINCIPAL RECEIVED	TOTAL GAIN	ORDINARY GAIN	SEC. 1231/OR CAPITAL GAIN	UNRECAP. SEC. 1250 GAIN
12/31/20	1,428	156	156		
12/31/21	4,693	514	514		
12/31/22	5,185	568	568		
Cumulative Total					

239051 12-27-22

TAXABLE YEAR **2022**

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts

CALIFORNIA FORM **3805V**

Attach to your California tax return.

Names as shown on tax return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

SSN or ITIN: ***-**-8555

FEIN

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts.

If you do not have a current year NOL, go to Part II.

Section A - California Residents Only

(Nonresidents and Part-Year Residents Only, go to Section B.)

1 Adjusted gross income from 2022 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 .... 1 00

2 Itemized deductions or standard deduction from 2022 Form 540, line 18 .... 2 (00)

3 a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. **Do not** complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years 3a 00

b 2022 declared disaster loss included in line 3a. Enter as a positive number 3b 00

c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, **do not** complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed 3c 00

Enter amounts on line 4 through line 24 as if they were all **positive** numbers. See instructions.

4 Nonbusiness capital losses 4 00

5 Nonbusiness capital gains 5 00

6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- 6 00

7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- 7 00

8 Nonbusiness deductions. See instructions 8 00

9 Nonbusiness income other than capital gains. See instructions 9 00

10 Add line 7 and line 9 .... 10 00

11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- 11 00

12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- 12 00

13 Business capital losses 13 00

14 Business capital gains 14 00

15 Add line 12 and line 14 .... 15 00

16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. See instructions 16 00

17 Add line 6 and line 16 .... 17 00

18 Enter the loss, if any, from Schedule D (540), line 8. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 9, column (c). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17 .... 18 00

19 Enter the loss, if any, from Schedule D (540), line 9. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 10. Enter as a positive number 19 00

20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- 20 00

21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- 21 00

22 Subtract line 20 from line 17. If zero or less, enter -0- 22 00

23 NOL and disaster loss carryovers from prior years .... ● 23 00

24 Add lines 11, 21, 22, and 23 .... 24 00

25 **Current Year NOL.** Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryover .... ● 25 00

Section B - Nonresidents and Part-Year Residents Only - Computation of Current Year California NOL

		(a) Enter total amounts as if you were a **CA resident for entire year.**	(b) Enter amounts earned or received from CA sources as if you **were a nonresident for the entire year.**	(c) Enter amounts earned or received during the portion of the year you were a **CA resident.**	(d) Enter amounts earned or received from CA sources during the portion of the year you were a **nonresident.**	(e) **Total** Combine columns (c) and (d)
1 Adjusted gross income. See instructions. If negative, use brackets	1	452,063	34,893		34,893	34,893
2 Itemized deductions or standard deduction. See instructions	2	(10,404)	(803)	( )	(803)	(803)
3 a Combine line 1 and line 2. See instrs	3a	0	0		0	0
b 2022 declared disaster loss included in line 3a. Enter as a positive number	3b					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4	3c					
Enter amounts on line 4 through line 24 as if they were all **positive** numbers.						
4 Nonbusiness capital losses	4					
5 Nonbusiness capital gains	5					
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-	6					
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-	7					
8 Nonbusiness deductions	8					
9 Nonbusiness income other than capital gains	9					
10 Add line 7 and line 9	10					
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-	11					
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12					
13 Business capital losses	13					
14 Business capital gains	14					
15 Add line 12 and line 14	15					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-	16					
17 Add line 6 and line 16	17					
18 Enter the loss, if any, from line 4 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. See instructions	18					
19 Enter the loss, if any, from line 5 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. Enter as a positive number	19					
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20					
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21					
22 Subtract line 20 from line 17. If zero or less, enter -0-	22					
23 NOL & disaster loss carryovers from prior years	23					
24 Add lines 11, 21, 22, 23	24					
25 **Current Year NOL.** Combine line 3c and line 24. If more than zero, enter -0-	25	0	● 0		0	● 0

Part II Determine 2022 Modified Taxable Income (MTI). Be sure to read the instructions for Part II.

1	Taxable income. See instructions	1	34,090	00
	Enter amounts on line 2 through line 5 as if they were all **positive** numbers.			
2	Capital loss deduction included in line 1	2		00
3	Disaster loss carryover included in line 1	3		00
4	NOL carryover included in line 1	4		00
5	Adjustments to itemized deductions. See instructions	5		00
6	MTI. Combine line 1 through line 5. If line 6 is zero or less, enter -0-	6	34,090	00

Part III NOL Carryover and Disaster Loss Carryover Limitations. See instructions.

			(g) Available balance
1	MTI from Part II, line 6	1	34,090

Prior Year NOLs

(a) Year of loss	(b) Code See instructions	(c) Type of NOL See below *	(d) Initial loss	(e) Carryover from 2021	(f) Amount used in 2022		(h) Carryover to 2023 col. (e) minus col. (f)
2 ◉2014	◉	◉GEN	◉ 88,485	◉ 0	◉	0	◉ 0
◉	◉	◉	◉	◉	◉		◉
◉	◉	◉	◉	◉	◉		◉
◉	◉	◉	◉	◉	◉		◉

Current Year NOLs

							col. (d) minus col. (f) See instructions
3 2022	◉	◉DIS	◉		◉		◉
4 2022	◉	◉	◉				◉
2022	◉	◉	◉				◉
2022	◉	◉	◉				◉

*** Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss	◉ 5		00
6	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	◉ 6		00

Statement of Rental and Royalty Income

CA

Name(s) as shown on return: DAVID L. & GREGORY J. LUETTICKE-ARCHBELL

Your social security number: ***-**-8555

Kind RESIDENTIAL RENTAL

Location 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA
92105

		GROSS	PERSONAL/DUAL OWNERSHIP EXCLUSION	VACATION HOME LOSS LIMITATION	NET TO SCH E
Rental and Royalty Income					
3. Rents received	3	26,900.			26,900.
4. Royalties received	4				
Rental and Royalty Expenses					
5. Advertising	5				
6. Auto and travel	6				
7. Cleaning and maintenance	7	840.			840.
8. Commissions	8				
9. Insurance	9				
10. Legal and other professional fees	10				
11. Management fees	11	2,690.			2,690.
12. Mortgage interest paid to banks, etc.	12	5,838.			5,838.
13. Other interest	13				
14. Repairs	14				
15. Supplies	15				
16. Taxes	16	3,140.			3,140.
17. Utilities	17				
18. Other (list) ▶	18				
HOA DUES		2,580.			2,580.
AMORTIZATION		18.			18.
19. Add lines 5 through 18	19	15,106.			15,106.
20. Depreciation expense or depletion	20	6,220.			6,220.
21. Total expenses. Add lines 19 and 20	21	21,326.			21,326.
22. Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties)	22	5,574.			5,574.

CA SCHEDULE CA CA SOURCE RENTS, ROYALTIES, ETC... STATEMENT 1

DESCRIPTION	CA SOURCE AMOUNT
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	5,574.
TOTAL TO SCHEDULE CA (540NR), PART IIB, LINE 5E	5,574.

CA SCHEDULE P AMTI EXCLUSION STATEMENT 2

DESCRIPTION	AMOUNT
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DI	5,574.
FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	97,218.
TOTAL TO SCHEDULE P, PART I, LINE 17	102,792.

CA SCHEDULE P AMTI EXCLUSION STATEMENT 3

DESCRIPTION	AMOUNT
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DI	5,574.
TOTAL TO SCHEDULE P(540NR), PART II, LINE 27	5,574.

CA 3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 5

RREA	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-							
X	RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, SAN DIEGO, CA 92105	SCH E	5,574.		5,574.		
	TOTALS		5,574.		5,574.		

Hawaii E-file Authorization

"I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return".

WHERE TO FILE

Detach Form N-200V along the dotted line. Attach your check or money order to the front of Form N-200V and send them to:

Hawaii Department of Taxation
Attn: Payment Section
P.O. Box 1530
Honolulu, Hawaii 96806-1530

247431 11-21-22

CUT HERE

Form (Rev. 2019)
N-200V

STATE OF HAWAII - DEPARTMENT OF TAXATION

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

DO NOT WRITE OR STAPLE IN THIS SPACE

Your Social Security Number: *** – ** – ****

First name: DAVID
M.I.: L
Last name: LUETTICKE-ARCHBELL
Suffix:

Tax Year Ending (MM DD YY): 12 – 31 – 22

Tax Payment Type (Check only one)
Estimated Tax Payment
Extension Payment
X Tax Return Payment for Form N-11, N-15, or N-310

Check if payment is for a composite Form N-15
Composite Taxpayer

Amount of Payment: 5239.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your SSN, daytime phone number, the year for which payment is made, and form number of the tax return you are filing (e.g., "2022 Form N-11") on your check or money order.

N200V_T 2019A 01 VID15 ID NO 15

WHERE TO FILE

Detach Form N-200V along the dotted line. Attach your check or money order to the front of Form N-200V and send them to:

Hawaii Department of Taxation
Attn: Payment Section
P.O. Box 1530
Honolulu, Hawaii 96806-1530

247431 11-21-22

CUT HERE

Form (Rev. 2019)
N-200V

STATE OF HAWAII - DEPARTMENT OF TAXATION

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Your Social Security Number: *** _ ** _ ****

First name	M.I.	Last name	Suffix
DAVID	L	LUETTICKE-ARCHBELL	

Tax Year Ending (MM DD YY): 12 - 31 - 22

Tax Payment Type (Check only one)

Estimated Tax Payment
X Extension Payment
Tax Return Payment for Form N-11, N-15, or N-310

Check if payment is for a composite Form N-15

Composite Taxpayer

Amount of Payment: 0.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your SSN, daytime phone number, the year for which payment is made, and form number of the tax return you are filing (e.g., "2022 Form N-11") on your check or money order.

N200V_T 2019A 01 VID15 ID NO 15

FORM
N-11
(Rev. 2022)

N11_T 2022A 01 VID15

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return
RESIDENT

Calendar Year 20 22
OR

Fiscal Year Beginning **and Ending**

DO NOT WRITE IN THIS AREA

AMENDED Return
NOL Carryback
IRS Adjustment
First Time Filer

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

• ATTACH COPY 2 OF FORM W-2 HERE •

Your First Name: DAVID M.I.: L Your Last Name: LUETTICKE-ARCHBE Suffix:

Spouse's First Name: GREGORY M.I.: J Spouse's Last Name: LUETTICKE-ARCHBE Suffix:

Care Of (See Instructions, page 7.)

Present mailing or home address (Number and street, including Rural Route): P.O. BOX 1193

City, town or post office: KEAAU State: HI Postal/ZIP code: 96749-1193

If Foreign address, enter Province and/or State Country

◆ **IMPORTANT - Complete this Section** ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters: LUET

Your Social Security Number: *** _ ** _ ****

Deceased Date of Death

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters: LUET

Spouse's Social Security Number: *** _ ** _ ****

Deceased Date of Death

(Place an X in only ONE box)

1 Single
2 X Married filing joint return (even if only one had income).
3 Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here.
4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ▶
5 Qualifying widow(er) (see page 8 of the Instructions)

• ATTACH CHECK OR MONEY ORDER HERE •

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a X Yourself .... Age 65 or over ....
6b X Spouse .... Age 65 or over .... } Enter the number of Xs on **6a** and **6b** .... ➡ 2

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here

6c and 6d

Dependents: If more than 4 dependents use attachment 1. First and last name	2. Dependent's social security number	3. Relationship
CHRISTOPHER LUETTICKE-AR	***-**-6092	SON
SOPHIA LUETTICKE-ARCHBEL	***-**-2990	DAUGHTER
SARAH LUETTICKE-ARCHBELL	***-**-8139	DAUGHTER

Enter number of your children listed ... 6c ➡ 3

Enter number of other dependents ... 6d ➡

6e Total number of exemptions claimed. Add numbers entered in boxes **6a thru 6d** above .... 6e ➡ 5

N11_T 2022A 02 VID15

Your Social Security Number	Your Spouse's SSN
*** _ ** _ ****	*** _ ** _ ****

Name(s) as shown on return DAVID L. LUETTICKE-ARCHBELL
GREGORY J. LUETTICKE-ARCHBELL

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions)	7	399559
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions)	8	
9	Interest on out-of-state bonds (including municipal bonds)	9	
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions) STMT 1	10	150037
11	Add lines 8 through 10 **Total Hawaii additions to federal AGI**	11	150037
12	Add lines 7 and 11	12	549596
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions)	13	
14	Social security benefits taxed on federal return	14	42872
15	First $7,345 of military reserve or Hawaii national guard duty pay	15	
16	Payments to an individual housing account	16	
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)	17	
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions)	18	
19	Add lines 13 through 18 **Total Hawaii subtractions from federal AGI**	19	42872
20	Line 12 minus line 19 **Hawaii AGI ➤**	20	506724

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

21	If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.		
21a	Medical and dental expenses (from Worksheet A-1)	21a	
21b	Taxes (from Worksheet A-2)	21b	
21c	Interest expense (from Worksheet A-3)	21c	
21d	Contributions (from Worksheet A-4)	21d	
21e	Casualty and theft losses (from Worksheet A-5)	21e	
21f	Miscellaneous deductions (from Worksheet A-6)	21f	

TOTAL ITEMIZED DEDUCTIONS

22 Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 19. Enter total here and go to line 24.

23	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212 **Standard Deduction ➤**	23	4400
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)	24	502324

N11_T 2022A 03 VID15

Your Social Security Number	Your Spouse's SSN
*** _ ** _ ****	*** _ ** _ ****

Name(s) as shown on return DAVID L. LUETTICKE-ARCHBELL
GREGORY J. LUETTICKE-ARCHBELL

25	Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 20 of the Instructions. Yourself Spouse		25	5720
26	**Taxable Income.** Line 24 minus line 25 (but not less than zero) **Taxable Income** ➤		26	496604
27	Tax. Place an X if from Tax Table; Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 33 of the Instructions. (Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) **Tax** ➤		27	37260
27a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet **27a**	221724		
28	Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions **28**			
29	Credit for Low-Income Household Renters (attach Schedule X) **29**			
30	Credit for Child and Dependent Care Expenses (attach Schedule X) **30**			
31	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) **31**			
32	Total refundable tax credits from Schedule CR (attach Schedule CR) **32**			
33	Add lines 28 through 32 **Total Refundable Credits** ➤		33	
34	Line 27 minus line 33. If line 34 is zero or less, see Instructions **Adjusted Tax Liability** ➤		34	37260
35	Total nonrefundable tax credits (attach Schedule CR)		35	32090
36	Line 34 minus line 35 **Balance** ➤		36	5170
37	Hawaii State Income tax withheld (attach W-2s) (see page 22 of the Instructions for other attachments) **37**			
38	2022 estimated tax payments **38**			
39	Amount of estimated tax applied from 2021 return **39**			
40	Amount paid with extension **40**			
41	Add lines 37 through 40 **Total Payments** ➤		41	
42	If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36)		42	

		Yourself	**Spouse**
43	**Contributions to** (see page 22 of the Instructions):		
43a	Hawaii Schools Repairs and Maintenance Fund	$2	$2
43b	Hawaii Public Libraries Fund	$5	$5
43c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	$5	$5

44	Add the amounts of the Xs on lines 43a through 43c and enter the total here	44	
45	Line 42 minus line 44	45	

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Your Social Security Number: *** _ ** _ ****

Your Spouse's SSN: *** _ ** _ ****

Name(s) as shown on return: DAVID L. LUETTICKE-ARCHBELL
GREGORY J. LUETTICKE-ARCHBELL

46 Amount of line 45 to be **applied** to your **2023 ESTIMATED TAX** **46**

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 23 of Instructions **47a**

Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number **47c** Type: Checking Savings

47d Account number

48 **AMOUNT YOU OWE** (line 36 minus line 41) STATEMENT 3 .... **48** 5170

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector." **49** 5239

50 **Estimated tax penalty.** (See page 23 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached ➤ X **50**

51 **AMENDED RETURN ONLY -** Amount paid (overpaid) on original return. (attach Sch. AMD) ... **51**

52 **AMENDED RETURN ONLY -** Balance due (refund) with amended return. (attach Sch. AMD) ... **52**

53 Did you file a federal Schedule C? Yes X No If yes, enter **Hawaii** gross receipts
your main business activity: ____________,
your main business product: ____________, **AND** your HI Tax I.D. No. for this activity **GE**

54 Did you file a federal Schedule E for any rental activity? X Yes No If yes, enter **Hawaii** gross rents received
AND your HI Tax I.D. No. for this activity **GE**

55 Did you file a federal Schedule F? Yes X No If yes, enter **Hawaii** gross receipts
your main business activity: ____________,
your main business product: ____________, **AND** your HI Tax I.D. No. for this activity **GE**

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 25 of the Instructions.

Designee's name ➤ DOUGLAS J. FORGUE, Phone no. ➤ 315-331-1750 Identification no. ➤ 04814

HAWAII ELECTION CAMPAIGN FUND
(See page 25 of the Instructions)

Indicate if you want $3 to go to the Hawaii Election Campaign Fund. Yes

If joint return, indicate if your spouse designates $3 to the fund. Yes

Note: Placing an X in the "Yes" box will not change your tax or refund.

PLEASE SIGN HERE

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature ➤ Date

Spouse's signature (if filing jointly, BOTH must sign) ➤ Date

Your Occupation: SELF-EMPLOYED Daytime Phone Number

Your Spouse's Occupation: SELF-EMPLOYED Daytime Phone Number

Paid Preparer's Information

Preparer's Signature ➤ DOUGLAS J. FORGUE, CPA Date 06/05/23 Check if self-employed ➤ Preparer's identification number ▶P00104814

Print Preparer's Name ➤ DOUGLAS J. FORGUE, CPA Federal E.I. No. ➤ **-***4505

Firm's name (or yours if self-employed), Address, and ZIP Code ➤ SCOTT HEALY CPA PLLC
NEWARK, NY 14513-1501 Phone No. ➤ 315-331-1750

SCHEDULE CR
(REV. 2022)

SCHCR_T 2022A 01 VID15

STATE OF HAWAII - DEPARTMENT OF TAXATION

SCHEDULE OF TAX CREDITS

TAX YEAR
2022

or other tax year beginning ______________ **and ending** ______________

Attach this schedule directly behind Form N-11, N-15, N-30, N-40 or N-70NP

Name(s) as shown on return	SSN(s) or Federal Employer I.D. No.
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555 ***-**-6436

PART I Refundable Tax Credits

1 Capital Goods Excise Tax Credit (attach Form N-312) 1

2 Fuel Tax Credit for Commercial Fishers (attach Form N-163) 2

3 Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340) 3

4 Place an X in the appropriate box for the type of energy system installed and placed in service: Solar Wind
Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) (attach Form N-342) 4

5 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) 5

6 Tax Credit for Research Activities (attach Form N-346) 6

7 Renewable Fuels Production Tax Credit for Tax Years After December 31, 2021 (attach Form N-360) ... 7

8 Other refundable credits

- **a.** Pro rata share of taxes withheld and paid by a partnership or S corporation on the sale of Hawaii real property interests **8a**
- **b.** Credit From a Regulated Investment Company **8b**
- **c.** Add lines 8a and 8b **8c**

9 **Total Refundable Credits.** Add lines 1 through 7 and line 8c. Enter here and on Form N-11, line 32; N-15, line 49; N-30, line 12; N-40, Schedule G, line 2; or N-70NP, line 17.
Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP. 9

PART II Nonrefundable Tax Credits

STATEMENT 4

10 Income tax paid to another state or foreign country (N-11, N-15, N-40, and N-70NP filers) (Attach copy of tax return(s) from other state(s) or federal Form(s) 1116. See Instructions for Schedule CR for more information.) 32090 10

11 Enterprise Zone Tax Credit (attach Form N-756) 11

	Column (b) Total Credit Applied to this Tax Year	**Column (c)** Unused Credit to Carryover to Next Tax Year	
12 Carryover of the Credit for Energy Conservation (attach Form N-323			12
13 Carryover of the High Technology Business Investment Tax Credit (attach Form N-323)			13
14 Carryover of the Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-323)			14
15 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323)			15
16 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323)			16

(Part II continued on Page 2)

SCHEDULE CR
(REV. 2022)

SCHCR_T 2022A 02 VID15

Name(s) as shown on return
DAVID L. LUETTICKE-ARCHBELL
GREGORY J. LUETTICKE-ARCHBELL

SSN(s) or Federal Employer I.D. No.
***-**-8555
***-**-6436

		Column (a) Total New Credit Claimed for this Tax Year	Column (b) Total Credit Applied to this Tax Year	Column (c) Unused Credit to Carryover to Next Tax Year	
17	Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323)				17
18	Carryover of the Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009) (attach Form N-323)				18
19	Attach Form N-586				19
20	Attach Form N-884				20
21	Attach Form N-330				21
22	Place an X in the appropriate box for the type of energy system installed and placed in service: Solar Wind Attach all Form(s) N-342				22
23	Carryover of the Capital Infrastructure Tax Credit (attach Form N-348)				23
24	Attach Form N-352				24
25	Attach Form N-354				25
26	Attach Form N-356 (N-11 and N-15 filers only)				26
27	Attach Form N-358 (N-11 and N-15 filers only)				27
28	Attach Form N-325				28
29	Attach Form N-360				29
30	**Total Nonrefundable Credits.** Add lines 10, 11 and Column (b) of lines 12 through 29. Enter here and on Form N-11, line 35; N-15, line 52; N-30, line 14; N-40, Schedule G, line 4; or N-70NP, line 19. *Attach this schedule directly behind your Form N-11, N-15, N-30, N-40, or N-70NP.*		32090	30	

FORM
N-210
(REV. 2022)

STATE OF HAWAII - DEPARTMENT OF TAXATION
Underpayment of Estimated Tax by Individuals, Estates, and Trusts

2022

N210_T 2022A 01 VID15

▶ See Separate Instructions
▶ Attach to Form N-11, N-15, or N-40

(**NOTE**: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Name(s) as shown on tax return	Social Security Number or FEIN
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

Part I Reasons For Filing -

If **A** below applies to you, you will not have to pay the penalty. But you MUST check that box and file Form N-210 with your tax return. If **B**, **C**, or **D** below applies to you, you may be able to lower or eliminate your penalty. But you MUST check the boxes that apply and file Form N-210 with your tax return. If **E** below applies to you, check that box and file Form N-210 with your tax return.

Check whichever boxes apply:

A ☐ You meet all of the following conditions: (1) You were a full-year Hawaii resident in 2021 (or an estate for a Hawaii decedent or a Hawaii trust), (2) You had no tax liability for 2021, and (3) Your 2021 tax year covered a 12-month period. See the Instructions for **Exceptions to the Penalty.**

B ☐ You request a **waiver**. In certain circumstances, the Department of Taxation will waive all or part of the penalty. See the Instructions for **Waiver of Penalty.**

C ☐ You use the **annualized income installment method** . If your income varied during the year, this method may reduce the amount of one or more required installments. See the **Instructions for Schedule A** .

D ☐ You had Hawaii income tax withheld from wages and you treat it as paid for estimated tax purposes when it was **actually** withheld instead of in equal amounts on the payment due dates. See the Instructions for line 10.

E ☐ One or more of your required installments (line 9) are based upon your 2021 tax and you filed or are filing a joint return for either 2021 or 2022 but not for both years.

Part II Required Annual Payment

1	2022 tax liability. (See Instructions)	1	37260.
2	Total credits. (See Instructions)	2	32090.
3	Balance. Line 1 minus line 2.	3	5170.
4	Hawaii income taxes withheld. (See Instructions)	4	
5	Balance. Line 3 minus line 4. If this amount is less than $500, stop here; **do not** complete or file this form. You do not owe the penalty.	5	5170.
6	Multiply the amount on line 3 by 60% (.60).	6	3102.
7	Enter the tax amount from your 2021 income tax return. (**Caution:** See Instructions)	7	
8	Enter the **smaller** of line 6 or line 7. (See Instructions)	8	0.

Part III Figure Your Underpayment

			PAYMENT DUE DATES			
			(a) 4/20/2022	(b) 6/20/2022	(c) 9/20/2022	(d) 1/20/2023
9	**Required installments.** If you are using the Annualized Income Installment Method, enter the amounts from Schedule A, line 24. Farmers and fishermen, enter the amount from line 8 in column (d). All others, enter 1/4 of line 8 in each column.	9	0.	0.	0.	0.
10	Estimated and other tax payments made. (See Instr.) For column (a) only, also enter the amount from line 10 on line 14 . If line 10 is equal to or more than line 9 for all payment periods, stop here; you do not owe a penalty.	10				
	Complete lines 11 through 17 of one column before going to line 11 of the next column.					
11	Enter the amount, if any, from line 17 of previous column.	11				
12	Add lines 10 and 11.	12				
13	Add the amounts on lines 15 and 16 of previous column.	13				
14	Line 12 minus line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 10	14	0.	0.	0.	0.
15	If line 14 is zero, line 13 minus line 12. Otherwise, enter -0-.	15				
16	**Underpayment.** If line 9 is equal to or more than line 14, subtract line 14 from line 9. Then go to line 11 of next column. Otherwise, go to line 17.	16				
17	Overpayment. If line 14 is more than line 9, subtract line 9 from line 14. Then go to line 11 of next column.	17				

Complete Part IV on page 2 to figure the penalty. If there are no entries on line 16, no penalty is owed.

Schedule D-1
(Rev. 2022)

STATE OF HAWAII - DEPARTMENT OF TAXATION

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under IRC Sections 179 and 280F(b)(2))

2022

SCHD1_T 2022A 01 VID15

▶ To be filed with Form N-15, N-20, N-30, N-35, N-40, etc. See separate instructions, including those for N-11 or N-15

CAUTION: Do not confuse this schedule with the federal Schedule D-1.

Name(s) as shown on tax return	Social Security Number or Federal Employer I.D. No.
DAVID L. & GREGORY J. LUETTICKE-ARCHBELL	***-**-8555

1 a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on federal Form(s) 1099-B or 1099-S (or a substitute statement) that you will be including on line 2 (Column d), line 11 (Column d), or line 21	1a	
b	Enter the total amount of gain included on lines 2, 11, and 25 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss included on lines 2 and 11 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft - Most Property Held More Than 1 Year

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS (f) minus the sum of (d) and (e)	(h) GAIN (d) plus (e) minus (f)
SEE STATEMENT 5							115,910.

3	Gain, if any, from federal Form 4684, line 39	3		
4	IRC section 1231 gain from installment sales from federal Form 6252, line 26 or 37	4		
5	IRC section 1231 gain or (loss) from like-kind exchanges from federal Form 8824	5		
6	Gain, if any, from Part III, line 33, from other than casualty or theft	6		24359.
7	Add lines 2 through 6 in columns (g) and (h)	7	( )	140269.
8	Combine columns (g) and (h) of line 7. Enter gain or (loss) here, and on the appropriate line as follows 8	8		140269.

For Partnerships and S Corporations - Enter on N-20, Sch. K, line 10; Enter on N-35, Sch. K, line 9. Skip lines 9, 10, 12 & 13.

For individuals, partners, S corporation shareholders, and all others -
If line 8 is zero or a loss, enter the amount on line 12 below and skip lines 9 and 10.
If line 8 is a gain and you did not have any prior year IRC section 1231 losses, or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D for your return or on the Capital Gain/Loss Worksheet in the Form N-15 Instructions and skip lines 9, 10, 12, and 13, below.

9	Nonrecaptured net IRC section 1231 losses from prior years (see Instructions)	9	
10	**Line 8 minus line 9.** If zero or less, enter zero, enter the amount from line 8 on line 13 below. If more than zero, enter the amount from line 9 on line 13 below and enter the gain from line 10 as a long-term capital gain on Schedule D for your return or on the Capital Gain/Loss Worksheet in the Form N-15 Instructions. (See specific Instructions for line 10.)	10	

Part II Ordinary Gains and Losses

11 Ordinary gains and losses not included on lines 12 through 17 (include property held 1 year or less)

12	Loss, if any, from line 8	12		
13	Gain, if any, from line 8, or amount from line 9 if applicable	13		
14	Gain, if any, from Part III, line 32	14		170075.
15	Net gain or (loss) from federal Form 4684, lines 31 and 38a	15		
16	Ordinary gain from installment sales from federal Form 6252, line 25 or 36	16		
17	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824	17		
18	Add lines 11 through 17 in columns (g) and (h)	18	( )	170075.

19	**Combine columns (g) and (h) of line 18.** For all except individual returns, enter this amount on the appropriate line of the return being filed. For individual returns, complete lines a and b below	19	170075.
(a)	If the loss on line 12 includes a loss from federal Form 4684, line 35, column (b) (ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Worksheet A-6, line 30, in the Form N-11 Instructions or on Worksheet NR-6, line 31 or 32, or on Worksheet PY-6, line 57 or 58 in the Form N-15 Instructions; and the part of the loss from property used as an employee on Worksheet A-6, line 25, on Worksheet NR-6, line 25 or 26, or on Worksheet PY-6, line 48 or 49. Identify as from "Schedule D-1, line 19(a)."	19(a)	
(b)	Redetermine the gain or (loss) on line 19, excluding the loss (if any) on line 19(b). Enter here and on Form N-15, line 14	19(b)	170075.

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

20	(a) Description of IRC sections 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
B	FROST RIDGE CAMPGROUND, LLC - EQUIPMENT SOLD	06/02/21	10/12/22
C			
D			

Relate lines 20A through 20D to these columns ▶ ▶ ▶		Property A	Property B	Property C	Property D
21 Gross sales price (**Note:** *See line 1a before completing*.)	21	125563.	125562.		
22 Cost or other basis plus expense of sale	22	113383.	113383.		
23 Depreciation (or depletion) allowed or allowable	23	85038.	85037.		
24 Adjusted basis. Line 22 minus line 23	24	28345.	28346.		
25 Total gain. Line 21 minus line 24	25	97218.	97216.		
26 **If IRC section 1245 property:**					
a Depreciation allowed or allowable after applicable date (see Instructions)	26a	85038.	85037.		
b Enter **smaller** of line 25 or 26a	26b	85038.	85037.		
27 **If IRC section 1250 property:** (If straight line depreciation was used, enter zero on line 27i)					
a Additional depreciation after 12/31/76 (see Instructions)	27a				
b Applicable percentage times the **smaller** of line 25 or line 27a (see Instructions)	27b				
c Line 25 minus line 27a. If residential rental property **or** line 25 is not more than line 27a, skip lines 27d through 27h	27c				
d Additional depreciation after 12/31/74 and before 1/1/77	27d				
e Applicable percentage times the **smaller** of line 27c or 27d (see Instructions)	27e				
f Line 27c minus line 27d. If line 27c is not more than line 27d, skip lines 27g and 27h	27f				
g Additional depreciation after 12/31/64 and before 1/1/75	27g				
h Applicable percentage times the **smaller** of line 27f or 27g (see Instructions)	27h				
i Add line 27b, 27e, and 27h	27i				
28 **If IRC section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership.					
a Soil, water and land clearing expenses made after 12/31/76	28a				
b Line 28a times applicable percentage (see Instructions)	28b				
c Enter **smaller** of line 25 or 28b	28c				
29 **If IRC section 1254 property:**					
a Intangible drilling and development costs deducted after 12/31/76 (see Instructions)	29a				
b Enter **smaller** of line 25 or 29a	29b				
30 **If IRC section 1255 property:**					
a Applicable percentage of payments excluded from income under IRC section 126 (see Instructions)	30a				
b Enter **smaller** of line 25 or 30a	30b				

Summary of Part III Gains. Complete Property columns A through D through line 30b before going on to line 31.

31 Total gains for all properties. Add columns A through D, line 25	31	194434.
32 Add property columns A through D, lines 26b, 27i, 28c, 29b, and 30b. Enter here and on Part II, line 14	32	170075.
33 Line 31 minus line 32. Enter the portion from casualty or theft on federal Form 4684, line 33. Enter the portion from other than casualty or theft on Schedule D-1, Part I, line 6	33	24359.

Part IV Recapture Amounts Under IRC Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See Instructions for Part IV.)

		(a) Section 179	(b) Section 280F(b)(2)
34 IRC section 179 expense deduction or depreciation allowable in prior years	34		
35 Recomputed depreciation (see Instructions)	35		
36 Recapture amount. (line 34 minus line 35) (see Instructions for where to report)	36		

HI N-11 OTHER HAWAII ADDITIONS TO FEDERAL AGI STATEMENT 1

DESCRIPTION	AMOUNT
NET OPERATING LOSS CARRYFORWARD	150,037.
TOTAL TO HAWAII FORM N-11, PAGE 2, LINE 10	150,037.

HI FORM N-11 TAX ON CAPITAL GAINS WORKSHEET STATEMENT 2

1	ENTER YOUR TAXABLE INCOME FROM FORM N-11, LINE 26	496,604.
2	ENTER YOUR NET LONG-TERM CAPITAL GAIN.	221,724.
3	COMBINE YOUR HAWAII LONG-TERM ADJUSTMENTS, IF ANY, AND ENTER THE TOTAL HERE.	
4	COMBINE LINES 2 AND 3. THIS IS YOUR HAWAII NET LONG-TERM CAPITAL GAIN.	221,724.
5	ENTER YOUR NET CAPITAL GAIN.	221,724.
6	COMBINE YOUR HAWAII SHORT-TERM ADJUSTMENTS, IF ANY, AND ENTER THE TOTAL HERE.	
7	COMBINE LINE 3, 5, AND 6. THIS IS YOUR HAWAII NET CAPITAL GAIN.	221,724.
8	ENTER THE SMALLER OF LINE 4 OR LINE 7.	221,724.
9	IF YOU ARE FILING FORM N-158, ENTER THE AMOUNT FROM LINE 4E OF FORM N-158.	
10	LINE 8 MINUS LINE 9. IF THIS AMOUNT IS ZERO OR LESS, STOP HERE; YOU CANNOT USE THIS WORKSHEET TO FIGURE YOUR TAX.	221,724.
11	LINE 1 MINUS LINE 10.	274,880.
12	ENTER THE AMOUNT FOR THE FILING STATUS YOU CLAIMED.	48,000.
13	ENTER THE GREATER OF LINE 11 OR LINE 12.	274,880.
14	LINE 1 MINUS LINE 13. THIS IS THE AMOUNT OF NET CAPITAL GAINS ELIGIBLE FOR ALTERNATIVE TAX.	221,724.
15	COMPUTE THE TAX ON THE AMOUNT ON LINE 13 USING THE TAX TABLE OR TAX RATE SCHEDULES, WHICHEVER APPLIES.	21,185.
16	MULTIPLY LINE 14 BY 7.25% (.0725) AND ENTER THE RESULT.	16,075.
17	LINE 15 PLUS LINE 16. ENTER ON FORM N-11, LINE 27.	37,260.

HI LATE PAYMENT PENALTY AND INTEREST STATEMENT 3

DESCRIPTION	AMOUNT
BALANCE OF TAX DUE (FORM N-11, PAGE 4, LINE 48)	5,170.00
LATE PAYMENT INTEREST	69.00
TOTAL BALANCE DUE WITH PENALTY AND INTEREST	5,239.00

HAWAII OTHER STATE AND FOREIGN TAX CREDIT WORKSHEET STATEMENT 4

1	TAXABLE INCOME.	496,604.
2	AMOUNT OF LONG-TERM CAPITAL GAIN FROM THE HAWAII RETURN.	221,724.
3	AMOUNT OF OUT-OF-STATE INCOME, INCLUDING CAPITAL GAINS.	505,684.
4	AMOUNT OF LONG-TERM CAPITAL GAINS FROM SOURCES OUTSIDE HAWAII.	221,724.
5	AMOUNT OF TAX PAID TO OTHER STATES.	32,090.
6	AMOUNT OF TAX PAID TO FOREIGN COUNTRIES OR TO U.S. POSSESSIONS.	
7	AMOUNT OF FEDERAL FOREIGN TAX CREDIT ALLOWED.	
8	LINE 6 MINUS LINE 7.	
9	LINE 5 PLUS LINE 8. THIS IS THE TOTAL AMOUNT OF OUT-OF-STATE TAX ELIGIBLE FOR THE CREDIT.	32,090.
10	LINE 1 MINUS LINE 3. THIS IS YOUR HAWAII SOURCE INCOME.	
11	LINE 2 MINUS LINE 4. THIS IS YOUR HAWAII LONG-TERM CAPITAL GAIN. IF LINE 4 EXCEEDS LINE 2, ENTER ZERO HERE.	
12	LINE 10 MINUS LINE 11.	
13	AMOUNT OF TAX FROM HAWAII RETURN.	37,260.
14	FIGURE THE HAWAII TAX ON THE AMOUNT ON LINE 12. USE THE TAX TABLE OR TAX RATE SCHEDULES.	
15	MULTIPLE THE AMOUNT ON LINE 11 BY 7.25% (0.0725).	
16	ADD LINES 14 AND 15.	
17	LINE 13 MINUS LINE 16.	37,260.
18	COMPARE LINES 9 AND 17. ENTER THE SMALLER AMOUNT HERE AND ON SCHEDULE CR, LINE 9. ANY EXCESS CANNOT BE CARRIED FORWARD.	32,090.

HI SCHEDULE D-1 SALE OR EXCHANGE OF PROPERTY USED IN TRADE OR BUSINESS HELD MORE THAN ONE YEAR (SECTION 1231) STATEMENT 5

A. KIND OF PROPERTY AND DESCRIPTION	B.DT ACQ C.DT SLD	D. GROSS SALES PRICE	E. DEPREC ALLOWED SINCE ACQUISITION	F. COST OR OTHER BASIS	G. LOSS	H. GAIN
FROST RIDGE CAMPGROUND, LLC						57,955.
FROST RIDGE CAMPGROUND, LLC						57,955.
TO SCH D-1, PART I, LN 2						115,910.

NEW YORK STATE

Department of Taxation and Finance

288351 09-19-22

New York State E-File Signature Authorization for Tax Year 2022
For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Electronic return originator (ERO): Do **not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name DAVID L. LUETTICKE-ARCHBELL	Spouse's name *(jointly filed return only)* GREGORY J. LUETTICKE-ARCHBELL

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return,* IT-201-X, *Amended Resident Income Tax Return,* IT-203, *Nonresident and Part-Year Resident Income Tax Return,* IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return,* IT-214, *Claim for Real Property Tax Credit*, and NYC-210, *Claim for New York City School Tax Credit.* Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns.*

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers,* available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals.* See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2022 Form IT-370 and Tax Year 2023 Form IT-2105.*

Part A - Tax return information

1	Federal adjusted gross income *(from applicable line)*	1.	399559.
2	Refund	2.	
3	Amount you owe	3.	30311.
4	Financial institution routing number	4.	
5	Financial institution account number	5.	

6 Account type: ☐ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

Part B - Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2022 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2022 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2022 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Taxpayer's signature	Date
Spouse's signature *(jointly filed return only)*	Date

Part C - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2022 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2022 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2022 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2022 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Do not mail Form TR-579-IT to the Tax Department:

EROs must keep this form for three years and present it to the Tax Department upon request.

ERO's signature	Print name	Date
Paid preparer's signature DOUGLAS J. FORGUE, CPA	Print name DOUGLAS J. FORGUE, CPA	Date 06052023

www.tax.ny.gov

268251 10-06-22

NEW YORK STATE

Department of Taxation and Finance

Instructions for Form IT-201-V

Payment Voucher for Income Tax Returns

IT-201-V

(12/22)

Did you know? You can pay your income tax return payment directly on our website from your bank account or by credit card through your individual Online Services account. Visit *www.tax.ny.gov*.

How to use this form

If you are paying New York State income tax by check or money order, you must include Form IT-201-V with your payment.

Check or money order

- Make your check or money order payable in U.S. funds to *New York State Income Tax.*
- Be sure to write the last four digits of your Social Security number (SSN), the tax year, and *Income Tax* on it.

Completing the voucher

Be sure to complete **all** information on the voucher.

- Enter the tax year from the income tax return you are filing and your **entire** SSN. Failure to do so may result in monies not being properly credited to your account.
- If filing a joint return, include information for both spouses.
- Foreign address - Enter the city, province, or state all in the *City* box, and the **full** country name in the *Country* box. Enter the postal code, if any, in the *ZIP code* box.
- Do not staple or clip your payment to Form IT-201-V. Instead, just put them loose in the envelope.

⚠ You **cannot** use this form to pay a bill or other notice from the Tax Department that indicates you owe tax; you must use the payment document included with that bill or notice.

You **cannot** use this form to request an installment payment agreement (IPA); see our website for information about requesting an IPA.

Mailing address

E-filed and previously filed returns

If you e-filed your income tax return, or if you are making a payment for a previously filed return, mail the voucher and payment to:

NYS PERSONAL INCOME TAX
PROCESSING CENTER
PO BOX 4124
BINGHAMTON NY 13902-4124

Paper returns

If you are filing a paper income tax return (including amended returns), include the voucher and payment with your return and mail to this address:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If you are not using U.S. Mail, be sure to consult Publication 55, *Designated Private Delivery Services.*

◀ Cut here ▶

STOP: Pay this electronically on our website.

Department of Taxation and Finance

Payment Voucher for Income Tax Returns

NEW YORK STATE **IT-201-V**

(12/22)

Make your check or money order payable in U.S. funds to *New York State Income Tax.* Write on your check or money order the last four digits of your SSN, the tax year, and *Income Tax.*

Tax year *(yyyy)*: 2022

Your first name and middle initial DAVID L	Your last name (for a joint return, enter spouse's name below) LUETTICKE-ARCHBELL	Your **full** SSN *****8555
Spouse's first name and middle initial GREGORY J	Spouse's last name LUETTICKE-ARCHBELL	Spouse's full SSN (only if filing a joint return) *****6436
Mailing address P.O. BOX 1193	Apartment number	Country
City, village or post office KEAAU	State HI	ZIP code 967491193

040001221019

Email: INFO@THERIDGENY.CO

Payment amount: Dollars 30311 . Cents 00

0401221019 *****8555 9

For office use only

NEW YORK STATE
2022

Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

268301 09-30-22
IT-370

Instructions

General information

Purpose

File Form IT-370 on or before the due date of the return to get an automatic six-month extension of time to file Form IT-201, *Resident Income Tax Return,* or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return.*

Note: We no longer accept a copy of the federal extension form in place of Form IT-370.

If you are requesting an extension of time to file using Form IT-370, you may still file Form IT-201 or Form IT-203 electronically, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

If you have to file Form Y-203, *Yonkers Nonresident Earnings Tax Return,* the time to file is automatically extended when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.

We cannot grant an extension of time to file for more than six months if you live in the United States. However, you may qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule), as explained in the instructions for Form IT-203 under *Additional information.* Also see the special condition code instructions for the return you will be filing (Form IT-201 or Form IT-203).

When to file

File **one** completed Form IT-370 on or before the filing deadline for your return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (April 18, 2023, for calendar-year filers).

However, you may file Form IT-370 on or before:

- **June 15, 2023**, if you qualify for an automatic two-month extension of time to file your federal and New York State income tax returns because you are out of the country (for additional information, see *When to file/important dates* on the back cover of the instructions for the return you are filing) **and** you need an additional four months to file (October 16, 2023);
- **June 15, 2023**, if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal and New York State income tax returns on June 15, 2023, **and** you need an additional six months to file (December 15, 2023); or
- **July 14, 2023**, (if your due date is April 18, 2023) or **September 13, 2023** (if you are a nonresident alien and your due date is June 15, 2023), if you qualify for a 90-day extension of time to file because your spouse died within 30 days before your return due date **and** you need additional time to file. However, you must file your return on or before October 16, 2023, if your due date is April 18, 2023, or on or before December 15, 2023, if you are a nonresident alien and your due date is June 15, 2023.

See *Special condition codes* on page 2.

If you qualify for an **extension of time to file beyond six months**, you must file Form IT-370 on or before the filing deadline for your return.

How to file

Complete Form IT-370 and file it, along with payment for any tax due, on or before the due date of your return. Use the worksheet on page 3 to determine if a payment is required.

Payment of tax - To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order. See *Payment options* below.

Penalties

Late payment penalty - If you do not pay your tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show

▼ **Detach (cut) here** ▼ **Do not submit with your return.**

NEW YORK STATE
2022

Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

Paid preparer? Mark an **X** in the box and complete page 2 .... ☒

Your full Social Security number (SSN) *****8555	Spouse's full SSN (only if filing a joint return) *****6436
Your first name and middle initial DAVID L	Your last name LUETTICKE-ARCHBELL
Spouse's first name and middle initial GREGORY J	Spouse's last name LUETTICKE-ARCHBELL
Mailing address (number and street or PO Box) P.O. BOX 1193	Apartment number
City, village, or post office (see instructions) KEAAU	State HI
ZIP code 967491193	
Email: INFO@THERIDGENY.COM	

Enter your **2-character special condition code if applicable** (see instructions) .... ● ☐

Mark an **X** in the box for each tax that you are subject to:

NYS tax ☐ NYC tax ☐ Yonkers tax ☐ MCTMT ☐

	Dollars	Cents
1 Sales and use tax	0	00
2 Total payment	0	00

3701221019 *****8555 9

reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax, and metropolitan commuter transportation mobility tax (MCTMT) shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Late filing penalty - If you do not file your Form IT-201 or Form IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of $100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Interest

Interest will be charged on income tax, MCTMT, or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Privacy notification

See our website or Publication 54, *Privacy Notification.*

Specific instructions

⚠ Married taxpayers who:

- file separate returns must complete separate Forms IT-370. Do not include your spouse's SSN or name on your separate Form IT-370.
- file a joint Form IT-370 will have the monies paid with that form divided equally between the spouses' accounts. Both their accounts will be applied to their joint return when they file it.
- file a Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification,* **do not list** the spouse with no New York source income on Form IT-370. If the spouse is listed, the monies paid will be divided between the two accounts. When the return is filed with a Form IT-203-C attached, the account of the spouse with no New York source income will not be applied, unless we receive prior authorization.

Name and address box - Enter your name (both names if filing a joint application), address, and **entire** Social Security number(s). Failure to provide the **entire** Social Security number may invalidate this extension or result in monies not being properly credited to your account. If you do not have a Social Security number, enter *do not have one.* If you do not have a Social Security number, but have applied for one, enter *applied for.*

Foreign addresses - Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Special condition codes - If you are out of the country **and** need an additional four months to file (October 16, 2023), enter special condition code *E3.* If you are a nonresident alien and your filing due date is June 15, 2023, **and** you need an additional six months to file (December 15, 2023), enter special condition code *E4.* If you qualified for a 90-day extension of time to file because your spouse died, **and** you need additional time to file (on or before October 16, 2023, or in the case of a nonresident alien, on or before December 15, 2023), enter special condition code *D9.* Also enter the applicable special condition code, *E3, E4,* or *D9* on Form IT-201 or Form IT-203 when you file your return.

▼ **Detach (cut) here** ▼ **Do not submit with your return.**

IT-370 (2022) (Page 2 of 2)

Payment options - Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable in U.S. funds to *New York State Income Tax* and write the last four digits of your Social Security number and *2022 Income Tax* on it. For online payment options, see our website (at www.tax.ny.gov).

Paid preparers - Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

▼ **Paid preparer must complete** (see instructions) ▼

Date: 06052023

Preparer's signature ▶ DOUGLAS J. FORGUE, CPA

▶ Preparer's NYTPRIN

Firm's name (or yours, if self-employed) SCOTT HEALY CPA PLLC

▼ Preparer's PTIN or SSN P00104814

Address
103 COLTON AVE
NEWARK NY 145131501

● Employer identification number *****4505

NYTPRIN excl. code 03

Email: DFORGUE@SHCPAPLLC.COM

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

Worksheet instructions

Complete the following worksheet to determine if you must make a payment with Form IT-370.

If you enter an amount on lines 1, 2, 3, or 4 of this worksheet, mark an *X* in the appropriate box on Form IT-370.

Line 1 - Enter the amount of your New York State income tax liability for 2022 that you expect to enter on Form IT-201, line 46, or Form IT-203, line 50.

Line 2 - Enter the amount of your New York City income tax liability for 2022 that you expect to enter on Form IT-201, line 54, or Form IT-203, line 52a.

Line 3 - Enter the amount of your Yonkers income tax liability for 2022 that you expect to enter on Form IT-201, lines 55, 56, and 57; or Form IT-203, lines 53 and 54.

Line 4 - Enter the amount of your MCTMT liability for 2022 that you expect to enter on Form IT-201, line 54b, or Form IT-203, line 52c.

Line 5 - Enter the amount of sales and use tax, if any, that you will be required to report when you file your 2022 return. See the instructions for your NYS income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on Form IT-370.

Line 7 - Enter the amount of 2022 tax already paid that you expect to enter on Form IT-201, line 76, or Form IT-203, line 66 (excluding the amount paid with Form IT-370).

Worksheet

1	New York State income tax liability for 2022	1.	0		
2	New York City income tax liability for 2022	2.	0		
3	Yonkers income tax liability for 2022	3.	0		
4	MCTMT liability for 2022	4.	0		
5	Sales and use tax due for 2022 (enter this amount here and on line 1 on IT-370)	5.	0		
6	Total taxes (add lines 1 through 5)			6.	0
7	Total 2022 tax already paid			7.	0
8	Total payment (subtract line 7 from line 6 and enter this amount here and on line 2 on Form IT-370). If line 7 is more than line 6, enter 0			8.	0

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with Form IT-370 on Form IT-201, line 75, or Form IT-203, line 65.

For more information, see the line instructions for the return you file.

Where to file

If you are enclosing a payment with Form IT-370, mail to:

EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125

If you are not enclosing a payment with Form IT-370, mail to:

EXTENSION REQUEST-NR
PO BOX 4126
BINGHAMTON NY 13902-4126

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the form covered by these instructions.

Need help?

Visit our website at *www.tax.ny.gov*
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Estimated tax worksheet *(see instructions)*

	A - New York State	B- New York City	C - Yonkers	D - MCTMT
1 Enter amount of New York adjusted gross income (NYAGI) you expect in 2023	1. 29310			
2 Enter either your standard deduction or estimated itemized deduction	2. 16050	STD DED		
3 Subtract line 2 from line 1	3. 13260			
4 Dependent exemptions *(multiply $1,000 by number of dependents)*	4. 3000			
5 Estimated NYS taxable income *(subtract line 4 from line 3)*	5. 10260			
6 NYS tax on line 5 amount *(see instructions)*	6. 410			
7 Estimated NYC taxable income *(see instructions)*		7.		
7a NYC resident tax on line 7 amount *(see instructions)*		7a.		
8 NYC household credit and NYC accumulation distribution credit		8.		
9 Subtract line 8 from line 7a		9.		
10 NYC tax on ordinary income portion of lump-sum distribution		10.		
11 Add lines 9 and 10		11.		
12 NYC unincorporated business tax credit		12.		
12a This line intentionally left blank		12a.		
12b This line intentionally left blank		12b.		
13 Subtract line 12 from line 11		13.		
14 Enter household credit; nonresidents and part-year residents also enter child and dependent care credit and earned income credit (see instructions)	14. 40			
15 Subtract line 14 from line 6 *(see instructions)* 100.00%	15. 370			
16 Other taxes *(see instructions)*	16.			
17 Add lines 15 and 16 *(in* NYC *column: add lines 13 and 16)*	17. 370			
18 Resident credit and other nonrefundable credits *(see instructions)*	18.			
19 Total estimated NYS and NYC income tax (New York State *column: subtract line 18 from line 17;* New York City *column: enter amount from line 17)*	19. 370			
20 Refundable credits *(see instructions)*	20.			
21 NYS/NYC estimated income tax *(subtract line 20 from line 19)*	21. 370			
22 Yonkers: (a) resident tax surcharge *(multiply line 21,* New York State *column, by 16.75% (.1675))*			22a.	
(b) nonresident earnings tax *(from Form Y-203)*			22b.	
(c) total *(add lines 22a and 22b)*			22c.	
23 Totals (New York State *column, line 21;* New York City *column, line 21;* Yonkers *column, line 22c; Estimated MCTMT worksheet, line 5)*	23. 370			
24 Multiply line 23 by 90% (.90) (66 2/3% (.6667) for farmers and fishermen)	24. 370			
25 Enter your 2022 tax *(see instructions)* 110%	25. 32497			
26 Enter the **lesser** of line 24 or 25. This is your required annual payment *(see* Penalty for underpayment of estimated tax).	26. 370			
27 Estimate of income tax to be withheld, estimated income tax paid with Form IT-2663 and/or IT-2664, and estimated tax paid on your behalf by a partnership or corporation	27.			
28 Balance *(subtract line 27 from line 26).* If any amount on this line, columns A, B, or C, is $300 or more, or if **any** amount is shown in column D, fill out and file the payment voucher along with your payment. If each amount on this line (columns A, B, and C only) is less than $300, no payment is required at this time. If you are applying an overpayment from 2022 to 2023, see *How to complete the payment voucher*	28. ADJ TO 400			

Computation of installments: **If the first installment is paid:**	**Enter in the appropriate spaces on the voucher (less any 2022 overpayment you are applying to this installment):**
April 18, 2023	25% (.25) of line 28
June 15, 2023	50% (.50) of line 28
September 15, 2023	75% (.75) of line 28
January 16, 2024	amount on line 28

NEW YORK STATE
2023

268042 10-20-22

Department of Taxation and Finance
Tips for Estimated Tax

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Telephone assistance

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To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

◀ Detach (cut) here ▶

NEW YORK STATE
2023

Department of Taxation and Finance
Estimated Tax Payment Voucher for Individuals
New York State • New York City • Yonkers • MCTMT

IT-2105

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Full SSN or taxpayer ID number: *****8555

Enter your **2-character special condition code if applicable** *(see instr.)*:

Taxpayer's first name and middle initial: DAVID L

Taxpayer's last name: LUETTICKE-ARCHBELL

Mailing address *(number and street or PO Box; see instructions)*: P.O. BOX 1193

Apartment number:

City, village, or post office: KEAAU

State: HI

ZIP code: 967491193

Taxpayer's email address: INFO@THERIDGENY.COM

Estimated tax amounts

	Dollars	Cents
New York State	0	00
New York City		00
Yonkers		00
MCTMT		00
Total payment	0	00

STOP: Pay this electronically on our website

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NEW YORK STATE
2023

268042 10-20-22

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NEW YORK STATE
2023

Department of Taxation and Finance
Estimated Tax Payment Voucher for Individuals
New York State • New York City • Yonkers • MCTMT

IT-2105

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City, village, or post office: KEAAU

State: HI

ZIP code: 967491193

Taxpayer's email address: INFO@THERIDGENY.COM

Estimated tax amounts

	Dollars	Cents
New York State	400	00
New York City		00
Yonkers		00
MCTMT		00
Total payment	400	00

STOP: Pay this electronically on our website

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2023

Department of Taxation and Finance

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268042 10-20-22

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2023

Department of Taxation and Finance

Estimated Tax Payment Voucher for Individuals

New York State • New York City • Yonkers • MCTMT

IT-2105

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NEW YORK STATE 2023

Department of Taxation and Finance
Estimated Tax Payment Voucher for Individuals
New York State • New York City • Yonkers • MCTMT

IT-2105

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City, village, or post office: KEAAU

State: HI

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New York City		00
Yonkers		00
MCTMT		00
Total payment	400	00

STOP: Pay this electronically on our website

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NEW YORK STATE 2022

Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

268021 12-09-22

IT-203

For the year January 1, 2022, through December 31, 2022, or fiscal year beginning 22

and ending ....

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial DAVID L	Your last name (for a **joint return**, enter spouse's name on line below) LUETTICKE-ARCHBELL	Your date of birth *(mmddyyyy)* 06231964	Your Social Security number *****8555
Spouse's first name and middle initial GREGORY J	Spouse's last name LUETTICKE-ARCHBELL	Spouse's date of birth *(mmddyyyy)* 12071962	Spouse's Social Security number *****6436

Mailing address **(see instructions)** *(number and street or PO Box)* PO BOX 1193	Apartment number	New York State county of residence GENE

City, village, or post office KEAAU	State HI	ZIP code 967491193	Country	School district name LE ROY

Taxpayer's permanent home address (see instructions) *(no. and street or rural route)* Apartment no. City, village, or post office

School district code number 338

State ZIP code Country

Decedent information Taxpayer's date of death Spouse's date of death

A Filing status *(mark an X in one box):*

① ☐ Single

② ☒ Married filing joint return *(enter both spouses' Social Security numbers above)*

③ ☐ Married filing separate return *(enter both spouses' Social Security numbers above)*

④ ☐ Head of household *(with qualifying person)*

⑤ ☐ Qualifying surviving spouse

B **Did you itemize** your deductions on your 2022 federal income tax return? .... Yes ☐ No ☒

C **Can you be claimed** as a dependent on another taxpayer's federal return? .... Yes ☐ No ☒

D1 Did you have a financial account located in a foreign country? .... Yes ☐ No ☒

D2 Yonkers part-year residents only:

(1) Did you receive a homeowner tax rebate credit? *(see instructions)* .... Yes ☐ No ☐

(2) Enter the amount .... .00

E New York City part-year residents only

(1) Number of months **you** lived in NY City in 2022 ...

(2) Number of months **your spouse** lived in NY City in 2022 ....

F Enter your **2-character special condition code(s) if applicable** ....

G New York State part-year residents

Enter the date you moved into or out of NYS *(mmddyyyy)* ....

On the last day of the tax year *(mark an X in one box)*:

1) Lived in NYS .... ☐

2) Lived outside NYS; received income from NYS sources during nonresident period .... ☐

3) Lived outside NYS; received no income from NYS sources during nonresident period .... ☐

H Did you or your spouse maintain living quarters in NYS in 2022? .... Yes ☒ No ☐

(if Yes, complete Form IT-203-B)

I Dependent information

First name and middle initial	Last name	Relationship	Social Security number	Date of birth *(mmddyyyy)*
CHRISTOPHER	LUETTICKE-ARC	SON	*****6092	07182003
SOPHIA	LUETTICKE-ARC	DAUGHTER	*****2990	10042006
SARAH	LUETTICKE-ARC	DAUGHTER	*****8139	02072007

If more than 6 dependents, mark an *X* in the box. ☐

203001221019

For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Enter your Social Security number
*****8555

Federal income and adjustments

Line	Item		Federal amount Whole dollars only		New York State amount Whole dollars only
1	Wages, salaries, tips, etc.	1	2173.00	1	.00
2	Taxable interest income	2	12839.00	2	.00
3	Ordinary dividends	3	14.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 24)*	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	221724.00	7	221724.00
8	Other gains or losses *(submit a copy of federal Form 4797)*	8	170643.00	8	170643.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box ☐	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box ☐	10	27146.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit a copy of federal Schedule E, Form 1040)*	11	86375.00	11	80801.00
12	Rental real estate included in line 11 *(federal amount)* **12** 5574.00				
13	Farm income or loss *(submit a copy of federal Sch. F, Form 1040)*	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of Social Security benefits *(also enter on line 26)*	15	42872.00	15	.00
16	Other income *Identify:* SEE STATEMENT 2	16	-150037.00	16	.00
17	Add lines **1 through 11** and **13 through 16**	17	413749.00	17	473168.00
18	Total federal adjustments to income *Identify:* SEE STATEMENT 1	18	14190.00	18	.00
19	Federal adjusted gross income *(subtract line 18 from line 17)*	19	399559.00	19	473168.00
19a	**Recomputed federal adjusted gross income** (see Line 19a worksheets)	19a	399559.00	19a	473168.00

New York additions

Line	Item		Federal amount		New York State amount
20	Interest income on state and local bonds and obligations *(but not those of New York State or its localities)*	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other *(Form IT-225, line 9)*	22	.00	22	.00
23	Add lines **19a** through **22**	23	399559.00	23	473168.00

New York subtractions

Line	Item		Federal amount		New York State amount
24	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government	25	.00	25	.00
26	Taxable amount of Social Security benefits *(from line 15)*	26	42872.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other *(Form IT-225, line 18)*	29	2377.00	29	2377.00
30	Add lines 24 through 29	30	45249.00	30	2377.00
31	**New York adjusted gross income** *(subtract line 30 from line 23)*	31	354310.00	31	470791.00
32	Enter the amount from line 31, *Federal amount* column			32	354310.00

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1: DAVID L AND GREGORY J LUETTICKE-ARC

Enter your Social Security number: *****8555

Standard deduction or itemized deduction

33	Enter your **standard deduction or** your **itemized deduction** *(from Form IT-196).* Mark an *X* in the appropriate box: ☒ **Standard** - or - ☐ **Itemized**	33	16050 .00
34	Subtract line 33 from line 32 *(if line 33 is more than line 32, leave blank)*	34	338260 .00
35	Dependent exemptions *(enter the number of dependents listed in Item I; see instructions)*	35	3 000.00
36	**New York taxable income** *(subtract line 35 from line 34)*	36	335260 .00

Tax computation, credits, and other taxes

37	**New York taxable income** *(from line 36)*	37	335260 .00
38	New York State tax on line 37 amount	38	22233 .00
39	New York State household credit	39	.00
40	Subtract line 39 from line 38 *(if line 39 is more than line 38, leave blank)*	40	22233 .00
41	New York State child and dependent care credit	41	.00
42	Subtract line 41 from line 40 *(if line 41 is more than line 40, leave blank)*	42	22233 .00
43	New York State earned income credit	43	.00
44	Base tax *(subtract line 43 from line 42; if line 43 is more than line 42, leave blank)*	44	22233 .00

45 Income percentage: New York State amount from line 31 470791 .00 ÷ Federal amount from line 31 354310 .00 = 45 Round result to 4 decimal places 1.3288

46	Allocated New York State tax *(multiply line 44 by the decimal on line 45)*	46	29543 .00
47	New York State nonrefundable credits *(Form IT-203-ATT, line 8)*	47	.00
48	Subtract line 47 from line 46 *(if line 47 is more than line 46, leave blank)*	48	29543 .00
49	Net other New York State taxes *(Form IT-203-ATT, line 33)*	49	.00
50	**Total New York State taxes** *(add lines 48 and 49)*	50	29543 .00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

See instructions to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

51	Part-year New York City resident tax *(Form IT-360.1)*	51	.00
52	Part-year resident nonrefundable New York City child and dependent care credit	52	.00
52a	Subtract line 52 from 51	52a	.00
52b	MCTMT net earnings base	52b	.00
52c	MCTMT	52c	.00
53	Yonkers nonresident earnings tax *(Form Y-203)*	53	.00
54	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	54	.00
55	**Total New York City and Yonkers taxes / surcharges and MCTMT** *(add lines 52a, and 52c through 54)*	55	.00
56	**Sales or use tax** *(Do not leave blank.)*	56	0 .00
57	**Voluntary contributions** *(Form IT-227, Part 2, line 1)*	57	.00
58	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines 50, 55, 56, and 57)*	58	29543 .00

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Enter your Social Security number
*****8555

268024 12-09-22

59	Enter amount from line 58	**59**	29543 .00

Payments and refundable credits

60	Part-year NYC school tax credit (fixed amount) (also complete **E** on pg. 1)	**60**	.00
60a	NYC school tax credit (rate reduction amount)	**60a**	.00
61	Other refundable credits *(Form IT-203-ATT, line 17)*	**61**	.00
62	Total **New York State** tax withheld	**62**	.00
63	Total **New York City** tax withheld	**63**	.00
64	Total **Yonkers** tax withheld	**64**	.00
65	Total estimated tax payments/amount paid with Form IT-370	**65**	.00
66	**Total payments and refundable credits** *(add lines 60 through 65)*	**66**	.00

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return.

Do not send federal Form W-2 with your return.

Your refund, amount you owe, and account information

67	**Amount overpaid** *(if line 66 is more than line 59, subtract line 59 from line 66)*	**67**	.00
68	Amount of line 67 **available for refund** *(subtract line 69 from line 67)*	**68**	.00
	TIP: Use this amount to check your refund status online.		
68a	Amount of line 68 that you want to deposit into a NYS 529 account *(Form IT-195, line 4) (also submit Form IT-195)*	**68a**	.00
68b	Total refund after NYS 529 account deposit *(subtract line 68a from line 68)*	**68b**	.00

Mark one refund choice: ☐ **direct deposit** to checking or savings account *(fill in line 73)* **- or -** ☐ **paper check**

Refund? Direct deposit is the easiest, fastest way to get your refund.

69 Amount of line 67 that you want applied to your 2023 estimated tax *(see instructions)* **69** .00

See instructions for payment options.

70 Amount you **owe** *(if line 66 is less than line 59, subtract line 66 from line 59).* To pay by electronic funds withdrawal, mark an *X* in the box ☐ and fill in lines 73 and 74. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return **70** 30311 .00

71 Estimated tax penalty *(include this amount on line 70, or reduce the overpayment on line 67)* **71** .00

72 Other penalties and interest STMT 5 **72** 768 .00

See instructions for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal.
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an *X* in this box ☐

73a Account type: ☐ Personal checking **- or -** ☐ Personal savings **- or -** ☐ Business checking **- or -** ☐ Business savings

73b Routing number ☐ **73c** Account number

74 Electronic funds withdrawal Date Amount .00

Third-party designee? *(see instr.)* **Yes** ☒ **No** ☐
Print designee's name: DOUGLAS J. FORGUE, CPA
Designee's phone number: 315 331 1750
Personal identification number (PIN): 04814
Email: DFORGUE@SHCPAPLLC.COM

▼ **Paid preparer must complete** ▼ *(see instructions)*
Preparer's NYTPRIN:
NYTPRIN excl. code: 03
Preparer's signature: DOUGLAS J. FORGUE, C
Preparer's printed name: DOUGLAS J. FORGUE, CP
Firm's name (or yours, if self-employed): SCOTT HEALY CPA PLLC
Preparer's PTIN or SSN: *********
Address: 103 COLTON AVE
NEWARK NY 145131501
Employer identification number: *****4505
Date 06052023
Email: DFORGUE@SHCPAPLLC.COM

▼ **Taxpayer(s) must sign here** ▼
Your signature:
Your occupation: SELF-EMPLOYED
Spouse's signature and occupation (if joint return): SELF-EMPLOYED
Date:
Daytime phone number:
Email: INFO@THERIDGENY.COM

See instructions for where to mail your return.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

268411 09-22-22

NEW YORK STATE
2022

Department of Taxation and Finance

Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

IT-203-B

Name(s) and occupation(s) as shown on Form IT-203	Your Social Security number
DAVID L AND GREGORY J LUETTICKE-ARCHBELL SELF-EMPLOYED	*****8555

Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

Schedule A - Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

Additional Schedule A sections are provided on page 3 of this form. If you are required to complete more than one Schedule A, total the amounts from line p on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Do not use this schedule for income based on the volume of business transacted. See the Schedule A instructions if:

- You had more than one job;
- You had a job for only part of the year; or
- You and your spouse each had a job that requires allocation.

1a Total days *(see instructions)* **1a**

Nonworking days included in line 1a:

1b Saturdays and Sundays *(not worked)* **1b**

1c Holidays *(not worked)* **1c**

1d Sick leave **1d**

1e Vacation **1e**

1f Other nonworking days **1f**

1g Total nonworking days *(add lines 1b through 1f)* **1g**

1h Total days worked in year at this job *(subtract line 1g from line 1a)* **1h**

1i Total days included in line 1h worked outside New York State **1i**

1j Enter number of days worked at home included in line 1i amount **1j**

1k Subtract line 1j from line 1i **1k**

1l Days worked in New York State *(subtract line 1k from line 1h)* **1l**

1m Enter number of days from line 1h above **1m**

1n Divide line 1l by line 1m; round the result to the fourth decimal place **1n**

1o Wages, salaries, tips, etc. (to be allocated) .... **1o** .00

1p New York State allocated wage and salary income *(multiply line 1n by line 1o)* .... **1p** .00

Include the line 1p amount on Form IT-203, line 1, in the *New York State amount* **column.**

Schedule B - Living quarters maintained in New York State

Mark an *X* in the box if NYS living quarters were maintained for you or by you for the entire tax year .... ☐

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit additional sheets if necessary.
For column E, mark an *X* in the box if the living quarters are still maintained for or by you.

A - Street address	**B -** City, village, or post office	**C**	**D -** ZIP code	**E**
8101 CONLON ROAD	LEROY	NY	14482	☒
		NY		☐
		NY		☐
		NY		☐

Enter the number of days spent in New York State in this tax year .... ☐ Any part of a day spent in New York State is considered a day spent in New York State.

NO HANDWRITTEN ENTRIES ON THIS FORM

Enter your Social Security number
*****8555

Schedule C - College tuition itemized deduction worksheet *(See the instructions for Schedule C.)*

1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? .... **1** Yes ☐ No ☐

- If *Yes,* **stop;** you do not qualify for the college tuition itemized deduction.
- If *No,* continue. Complete A through I below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

Eligible student 1	**A** First name	MI	Last name	Suffix	**B** Social Security number	**C** Date of birth (mmddyyyy)

D Is the student claimed as a dependent on your NYS return? *(see instructions)* .... Yes ☐ No ☐

E EIN of college or university (see instructions)

F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? *(see instructions)* .... Yes ☐ No ☐

H Amount of qualified college tuition expenses *(see instructions)* .... .00

I Enter the lesser of line H or 10,000 ...... .00

Eligible student 2	**A** First name	MI	Last name	Suffix	**B** Social Security number	**C** Date of birth (mmddyyyy)

D Is the student claimed as a dependent on your NYS return? *(see instructions)* .... Yes ☐ No ☐

E EIN of college or university (see instructions)

F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? *(see instructions)* .... Yes ☐ No ☐

H Amount of qualified college tuition expenses *(see instructions)* .... .00

I Enter the lesser of line H or 10,000 ...... .00

Eligible student 3	**A** First name	MI	Last name	Suffix	**B** Social Security number	**C** Date of birth (mmddyyyy)

D Is the student claimed as a dependent on your NYS return? *(see instructions)* .... Yes ☐ No ☐

E EIN of college or university (see instructions)

F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? *(see instructions)* .... Yes ☐ No ☐

H Amount of qualified college tuition expenses *(see instructions)* .... .00

I Enter the lesser of line H or 10,000 ...... .00

2 **College tuition itemized deduction** *(total the line I amounts for all eligible students; include amounts from any additional sheets).* Also enter this amount on Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions* .... **2** .00

Enter your Social Security number
*****8555

Schedule A - Allocation of wage and salary income to New York State

2a Total days *(see instructions)* **2a**

Nonworking days included in line 2a:

2b Saturdays and Sundays *(not worked)* **2b**
2c Holidays *(not worked)* **2c**
2d Sick leave **2d**
2e Vacation **2e**
2f Other nonworking days **2f**

2g Total nonworking days *(add lines 2b through 2f)* **2g**
2h Total days worked in year at this job *(subtract line 2g from line 2a)* **2h**
2i Total days included in line 2h worked outside New York State **2i**
2j Enter number of days worked at home included in line 2i amount **2j**
2k Subtract line 2j from line 2i **2k**
2l Days worked in New York State *(subtract line 2k from line 2h)* **2l**
2m Enter number of days from line 2h above **2m**

2n Divide line 2l by line 2m; round the result to the fourth decimal place **2n**

2o Wages, salaries, tips, etc. (to be allocated) .... **2o** .00

2p New York State allocated wage and salary income *(multiply line 2n by line 2o)* .... **2p** .00

Include the line 2p amount on Form IT-203, line 1, in the *New York State amount* **column.**

Schedule A - Allocation of wage and salary income to New York State

3a Total days *(see instructions)* **3a**

Nonworking days included in line 3a:

3b Saturdays and Sundays *(not worked)* **3b**
3c Holidays *(not worked)* **3c**
3d Sick leave **3d**
3e Vacation **3e**
3f Other nonworking days **3f**

3g Total nonworking days *(add lines 3b through 3f)* **3g**
3h Total days worked in year at this job *(subtract line 3g from line 3a)* **3h**
3i Total days included in line 3h worked outside New York State **3i**
3j Enter number of days worked at home included in line 3i amount **3j**
3k Subtract line 3j from line 3i **3k**
3l Days worked in New York State *(subtract line 3k from line 3h)* **3l**
3m Enter number of days from line 3h above **3m**

3n Divide line 3l by line 3m; round the result to the fourth decimal place **3n**

3o Wages, salaries, tips, etc. (to be allocated) .... **3o** .00

3p New York State allocated wage and salary income *(multiply line 3n by line 3o)* .... **3p** .00

Include the line 3p amount on Form IT-203, line 1, in the *New York State amount* **column.**

NO HANDWRITTEN ENTRIES ON THIS FORM

NEW YORK STATE
2022

Department of Taxation and Finance

New York State Modifications

Attachment to Form IT-201, IT-203, IT-204, or IT-205

288391 12-14-22

IT-225

Name(s) as shown on return	Identifying number as shown on return
DAVID L AND GREGORY J LUETTICKE-ARCHBELL	*****8555

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an *X* in the box identifying the return you are filing: IT-201 ☐ IT-203 ☒ IT-204 ☐ IT-205 ☐

NO HANDWRITTEN ENTRIES ON THIS FORM

Schedule A - New York State additions *(enter whole dollars only)*

Part 1 - Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A -	.00	.00
1b	A -	.00	.00
1c	A -	.00	.00
1d	A -	.00	.00
1e	A -	.00	.00
1f	A -	.00	.00
1g	A -	.00	.00

2 Total *(add column A, lines 1a through 1g)* .... 2 .00

3 Total of Schedule A, Part 1, column **A** amounts from additional Form(s) IT-225, if any .... 3 .00

4 Add lines 2 and 3 .... 4 .00

Part 2 - Partners, shareholders, and beneficiaries

⚠ Form IT-201 filers: do not enter EA-113
Form IT-203 filers: do not enter EA-113
Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA -	.00	.00
5b	EA -	.00	.00
5c	EA -	.00	.00
5d	EA -	.00	.00
5e	EA -	.00	.00
5f	EA -	.00	.00
5g	EA -	.00	.00

6 Total *(add column A, lines 5a through 5g)* .... 6 .00

7 Total of Schedule A, Part 2, column **A** amounts from additional Form(s) IT-225, if any .... 7 .00

8 Add lines 6 and 7 .... 8 .00

9 **Total additions** *(add lines 4 and 8; see instructions)* .... 9 .00

(continued)

Schedule B - New York State subtractions *(enter whole dollars only)*

Part 1 - Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	**A** - Total amount	**B** - NYS allocated amount
10a	**S -**	.00	.00
10b	**S -**	.00	.00
10c	**S -**	.00	.00
10d	**S -**	.00	.00
10e	**S -**	.00	.00
10f	**S -**	.00	.00
10g	**S -**	.00	.00

11 Total *(add column A, lines 10a through 10g)* .... **11** .00

12 Total of Schedule B, Part 1, column **A** amounts from additional Form(s) IT-225, if any .... **12** .00

13 Add lines 11 and 12 .... **13** .00

Part 2 - Partners, shareholders, and beneficiaries

⚠ Form IT-201 filers: do not enter ES-106, ES-107, or ES-125
Form IT-203 filers: do not enter ES-106, ES-107, or ES-125
Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	**A** - Total amount	**B** - NYS allocated amount
14a	**ES -** 213	60 .00	60 .00
14b	**ES -** 213	59 .00	59 .00
14c	**ES -** 214	1129 .00	1129 .00
14d	**ES -** 214	1129 .00	1129 .00
14e	**ES -**	.00	.00
14f	**ES -**	.00	.00
14g	**ES -**	.00	.00

15 Total *(add column A, lines 14a through 14g)* .... **15** 2377 .00

16 Total of Schedule B, Part 2, column **A** amounts from additional Form(s) IT-225, if any .... **16** .00

17 Add lines 15 and 16 .... **17** 2377 .00

18 **Total subtractions** *(add lines 13 and 17; see instructions)* .... **18** 2377 .00

NEW YORK STATE
2022

Department of Taxation and Finance

Underpayment of Estimated Tax By Individuals and Fiduciaries

New York State • New York City • Yonkers • MCTMT

268051 10-31-22

IT-2105.9

Name(s) as shown on return	Identification number *(SSN or EIN)*
DAVID L AND GREGORY J LUETTICKE-ARCHBELL	*****8555

Part 1 - All filers must complete this part *(see instructions,* Form IT-2105.9-I, *for assistance)*

1	Total tax from your 2022 return before withholding and estimated tax payments *(caution: see instructions)*			1	29543.00
2	Empire State child credit *(from Form IT-201, line 63)*	2	.00		
3	NYS/NYC child and dependent care credit *(from Form IT-201, line 64)*	3	.00		
4	NY State earned income credit (EIC) *(from Form IT-201, line 65)*	4	.00		
5	NY State noncustodial parent EIC *(from Form IT-201, line 66)*	5	.00		
6	Real property tax credit *(from Form IT-201, line 67)*	6	.00		
7	College tuition credit *(from Form IT-201, line 68)*	7	.00		
7a	Enter the total amount of STAR and homeowner tax rebate credits *(see instructions)*	7a	.00		
8	NY City school tax credit (from Form IT-201, lines 69 and 69a, or Form IT-203, lines 60 and 60a)	8	.00		
9	NY City earned income credit *(from Form IT-201, line 70)*	9	.00		
9a	This line intentionally left blank	9a			
10	Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)	10	.00		
11	Add lines 2 through 10			11	.00
12	Current year tax *(subtract line 11 from line 1)*			12	29543.00
13	Multiply line 12 by 90% (.90)	13	26589.00		
14	Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36)			14	.00
15	Subtract line 14 from line 12. If the result is less than $300, **do not** complete the rest of this form *(see instructions)*			15	29543.00
16	Enter your 2021 tax *(caution: see instructions)*			16	0.00
17	Enter the **smaller** of line 13 or line 16 2021 TAX <= LN 12; NO PENALTY			17	.00

Part 2 - Short method for computing the penalty -

Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete *Part 3 - Regular method.*

18	Enter the amount from line 14 above	18	.00		
19	Enter the total amount of estimated tax payments you made *(see instructions)*	19	.00		
20	Add lines 18 and 19			20	.00
21	**Total underpayment for year.** Subtract line 20 from line 17 *(if zero or less, you do not owe the penalty)*			21	.00
22	Multiply line 21 by .05727 and enter the result			22	.00
23	If the amount on line 21 was paid **on or after** April 15, 2023, enter *0*. If the amount on line 21 was paid **before** April 15, 2023, make the following computation to find the amount to enter on this line: Amount on line 21 x number of days paid before April 15, 2023 x .00026 =			23	.00
24	**Penalty.** Subtract line 23 from line 22 Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42.			24	.00

Part 3 - Regular method - Schedule A - Computing your underpayment *(Schedule B is on page 2)*

Payment due dates		A 4/15/22	B 6/15/22	C 9/15/22	D 1/15/23
25 Required installments. Enter ¼ of line 17 in each column. (If you used the annualized income installment method, see instructions.)	25	.00	.00	.00	.00
26 Estimated tax paid and tax withheld *(see instructions)*	26	.00	.00	.00	.00
Complete lines 27 through 29, one column at a time, starting in column A.					
27 Overpayment or underpayment from prior period	27		.00	.00	.00
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 *(see instr.)*	28	.00	.00	.00	.00
29 Underpayment *(subtract line 28 from line 25)* **or** overpayment *(subtract line 25 from line 28; see instructions)*	29	.00	.00	.00	.00

Part 3 - Regular method - Schedule B - Computing the penalty

Payment due dates		A 4/15/22	B 6/15/22	C 9/15/22	D 1/15/23
30 Amount of underpayment *(from line 29)*	**30**	.00	.00	.00	.00

First installment penalty period
(April 15 - June 15, 2022)

31 April 15 - June 15 =

(61 ÷ 365) x 7.5% = .01253

- or -

April 15 - ______ =
(☐ ÷ 365) x 7.5% = ☐ . | **31**

32 Multiply line 30, column A by line 31 | **32** .00

Second installment penalty period (June 15 - September 15, 2022)

33 June 15 - September 15 = (92 ÷ 365) x 7.5% = .01890

- or -

June 15 - ______ = (☐ ÷ 365) x 7.5% = ☐ . | **33**

34 Multiply line 30, column B by line 33 | **34** .00

Third installment penalty period (September 15, 2022 - January 15, 2023)

35 September 15 - September 30	=	(15 ÷ 365) x 7.5%	=	.00307
October 1 - December 31	=	(92 ÷ 365) x 8.5%	=	.02142
January 1 - January 15	=	(15 ÷ 365) x 9.5%	=	.00389
				.02838 Total

- or -

September 15 - ______ = (☐ ÷ 365) x 7.5% = ☐ .
October 1 - ______ = (☐ ÷ 365) x 8.5% = ☐ .
January 1 - ______ = (☐ ÷ 365) x 9.5% = ☐ .
☐ . Total | **35**

36 Multiply line 30, column C by line 35 | **36** .00

Fourth installment penalty period (January 15 - April 15, 2023)

37 January 15 - April 15 = (90 ÷ 365) x 9.5% = .02341

- or -

January 15 - ______ = (☐ ÷ 365) x 9.5% = ☐ . | **37**

38 Multiply line 30, column D by line 37 | **38** .00

39 **Penalty.** Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42 | **39** .00

Submit this form with your New York State return.

268015 09-27-22

NEW YORK STATE 2022

Department of Taxation and Finance

Summary of W-2 Statements

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

W-2 Record 1

Box a Employee's Social Security number for this W-2 Record: *****8555

Box b Employer identification number (EIN): *****7406

Box c Employer's information

Employer's name: REGENTS OF THE UNIVERSITY OF CALIFORNIA

Employer's address *(number and street)*: 1111 FRANKLIN STREET

City	State	ZIP code	Country
OAKLAND	CA	946075201	

Box 1 Wages, tips, other compensation	2173 .00	**Box 12a** Amount	12391 .00	Code DD	**Box 14a** Amount .00	Description
Box 8 Allocated tips	.00	**Box 12b** Amount	.00	Code	**Box 14b** Amount .00	Description
Box 10 Dependent care benefits	.00	**Box 12c** Amount	.00	Code	**Box 14c** Amount .00	Description
Box 11 Nonqualified plans	.00	**Box 12d** Amount	.00	Code	**Box 14d** Amount .00	Description

Box 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ Corrected (W-2c) ☐

NY State information:	**Box 15a** NY State	NY	**Box 16a** NYS wages, tips, etc. .00	**Box 17a** NYS income tax withheld .00
Other state information:	**Box 15b** other state	CA	**Box 16b** Other state wages, tips, etc. 2173 .00	**Box 17b** Other state income tax withheld .00

NYC and **Yonkers** information *(see instr.)*:

	Box 18 Local wages, tips, etc.	**Box 19** Local income tax withheld	**Box 20** Locality name
Locality a	.00	.00	
Locality b	.00	.00	

Do not detach.

W-2 Record 2

Box a Employee's Social Security number for this W-2 Record: *****8555

Box b Employer identification number (EIN): *****2300

Box c Employer's information

Employer's name: LINCOLN NATL LIFE INS CO

Employer's address *(number and street)*: PO BOX 1110

City	State	ZIP code	Country
FORT WAYNE	IN	46801	

Box 1 Wages, tips, other compensation	.00	**Box 12a** Amount	6443 .00	Code J	**Box 14a** Amount .00	Description
Box 8 Allocated tips	.00	**Box 12b** Amount	.00	Code	**Box 14b** Amount .00	Description
Box 10 Dependent care benefits	.00	**Box 12c** Amount	.00	Code	**Box 14c** Amount .00	Description
Box 11 Nonqualified plans	.00	**Box 12d** Amount	.00	Code	**Box 14d** Amount .00	Description

Box 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☒ Corrected (W-2c) ☐

NY State information:	**Box 15a** NY State	NY	**Box 16a** NYS wages, tips, etc. .00	**Box 17a** NYS income tax withheld .00
Other state information:	**Box 15b** other state		**Box 16b** Other state wages, tips, etc. .00	**Box 17b** Other state income tax withheld .00

NYC and **Yonkers** information *(see instr.)*:

	Box 18 Local wages, tips, etc.	**Box 19** Local income tax withheld	**Box 20** Locality name
Locality a	.00	.00	
Locality b	.00	.00	

NO HANDWRITTEN ENTRIES ON THIS FORM

NY IT-203 ADJUSTMENTS TO INCOME STATEMENT 1

DESCRIPTION	FEDERAL AMOUNT	NEW YORK AMOUNT
SE TAX DEDUCTION	10,108.	0.
SELF-EMPLOYED HEALTH INSURANCE	4,082.	0.
TOTAL TO FORM IT-203, LINE 18	14,190.	0.

NY IT-203 OTHER INCOME STATEMENT 2

DESCRIPTION	FEDERAL AMOUNT	NEW YORK AMOUNT
NOL CARRYOVER TO 2022	-150,037.	
TOTAL TO FORM IT-203, LINE 16	-150,037.	

NY IT-203 NY PASSTHROUGH/RENTAL DETAIL STATEMENT 3

DESCRIPTION	FD AMOUNT	NY AMOUNT
FROST RIDGE CAMPGROUND, LLC	40,401.	40,401.
FROST RIDGE CAMPGROUND, LLC	40,400.	40,400.
RESIDENTIAL RENTAL - 1470 BRIDGEVIEW DRIVE, S	5,574.	
TOTAL TO FORM IT-203, LINE 11	86,375.	80,801.

NY IT-203 TAX COMPUTATION WORKSHEET 3 STATEMENT 4

1.	NEW YORK ADJUSTED GROSS INCOME FROM LINE 32	354,310.
2.	NEW YORK TAXABLE INCOME FROM LINE 37	335,260.
3.	ENTER YOUR NYS TAX ON THE LINE 2 AMOUNT FROM THE NYS TAX RATE SCHEDULE	19,950.
4.	RECAPTURE BASE AMOUNT	1,076.
5.	INCREMENTAL BENEFIT AMOUNT	1,940.
6.	EXCESS OF LINE 1 OVER $ 323,200	31,110.
7.	ENTER THE LESSOR OF LINE 6 OR $ 50,000	31,110.
8.	DIVIDE LINE 7 BY $ 50,000	.6222
9.	MULTIPLY LINE 5 BY LINE 8	1,207.
10.	ADD LINES 3, 4 AND 9	22,233.

NY IT-203

LATE PAYMENT INTEREST & PENALTY AND LATE FILING PENALTY

STATEMENT 5

TAX DUE AS OF 04/15/23							29,543

LATE PAYMENT INTEREST

	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST	
TAX DUE	04/15/23		29543	.0950	61	473	
DATE FILED	06/15/23		30016				
TOTAL INTEREST							473

LATE PAYMENT PENALTY

	DATE	AMOUNT	BALANCE	MNTHS	PENALTY	
TAX DUE	04/15/23		29543	2	295	
DATE FILED	06/15/23		29543			
TOTAL PENALTY						295

BALANCE DUE (OVERPAYMENT)	30,311