Electronic Filing Instructions for your 2023 Idaho Tax Return

Important: Your taxes are not finished until all required steps are completed.

Richard D Mross
7990 Horseshoe Bend Rd
Boise, ID 83714

Balance Due/ Refund	Your Idaho state tax return (Form 40) shows a refund due to you in the amount of $184.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 153350805302 Routing Transit Number: 123103729.
Where's My Refund?	Before you call the Idaho State Tax Commission with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Idaho State Tax Commission directly at 1-800-972-7660. From outside of Idaho use 1-888-228-5770. You can also visit the Idaho State Tax Commission web site at http://tax.idaho.gov/.
No Signature Document Needed	No signature form is required since you signed your return electronically.
What You Need to Keep	Your Electronic Filing Instructions (this form) A copy of your state and federal returns Copy of the Other State's tax return, if applicable

2023 Idaho Tax Return Summary

Taxable Income	$	0.00
Total Tax	$	0.00
Total Payments/Credits	$	184.00
Amount to be Refunded	$	184.00

Don't Staple

IDAHO State Tax Commission

Form 40 2023 Individual Income Tax Return

1555

Amended Return? Check the box. ▪ ☐

See page 7 of the instructions for the reasons to amend, and enter the number that applies. ▪ ____

State Use Only: MROS

For calendar year 2023 or fiscal year beginning _____ , ending _____

Please Print or Type

Your first name and initial	Your last name	Your Social Security number (SSN)	☐ Deceased in 2023
RICHARD D	MROSS	515-64-5530	
Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	☐ Deceased in 2023

Current mailing address: 7990 HORSESHOE BEND RD

Forms and instructions available at **tax.idaho.gov**

City	State	ZIP Code	Foreign country (if not U.S.)
BOISE	ID	83714	

Filing Status. Check only one box. **If married filing jointly or separately, enter spouse's name and Social Security number above.**

1. ☒ Single 2. ☐ Married filing jointly 3. ☐ Married filing separately 4. ☐ Head of household 5. ☐ Qualifying surviving spouse with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 1 6b. Spouse _____ 6c. Dependents _____ 6d. Total household 1

List your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Don't Staple

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return ▪	7	4281	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	0	00
9. Total. Add lines 7 and 8	9	4281	00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10	2290	00
11. **Total Adjusted Income.** Subtract line 10 from line 9 ▪	11	1991	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People

Single or Married Filing Separately: $13,850

Head of Household: $20,800

Married Filing Jointly or Qualifying Surviving Spouse: $27,700

12. Check
   a. If age 65 or older ▪ ☐ Yourself ▪ ☐ Spouse
   b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
   c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 ▪ ☐

13. Itemized deductions. Include federal Schedule A. Federal limits apply ▪	13		00
14. State and local income or general sales taxes included on federal Schedule A ▪	14		00
15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
16. Standard deduction. See instructions, page 8, to determine amount if not standard ▪	16	13850	00
17. Subtract the **larger** of line 15 or 16 from line 11. If less than zero, enter zero	17	0	00
18. Qualified business income deduction. If less than zero, enter zero ▪	18		00
19. Idaho taxable income. Subtract line 18 from line 17 ▪	19	0	00
20. Tax from worksheet. See instructions, page 9 NRF ▪	20	0	00

REV 03/05/24 TTW

Continue to page 2.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal return.

0 2 3 1 5 0 5 1

21. Tax amount from line 20		21	0 00
Credits. Limits apply. See instructions, page 9.			
22. Income tax paid to other states. Include Form 39R and a copy of other states' returns	22 00		
23. Total credits from Form 39R, Part D, line 4. Include Form 39R	23 00		
24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	24 00		
25. Idaho Child Tax Credit. Computed amount from worksheet on page 10	25 0 00		
26. **Total Credits.** Add lines 22 through 25		26	0 00
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero		27	0 00
Other Taxes. See instructions, page 10.			
28. Fuels use tax due. Include Form 75		28	00
29. **Sales/use tax due on untaxed purchases (online, mail order, and other)**		29	00
30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44		30	00
31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER		31	00
32. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2023 NRF ☐		32	10 00
33. **Total Tax.** Add lines 27 through 32		33	0 00
Donations. See instructions, page 10. I want to donate to:			
34. Idaho Nongame Wildlife Fund	35. Idaho Children's Trust Fund		
36. Special Olympics Idaho	37. Idaho Guard & Reserve Family		
38. American Red Cross of Idaho Fund	39. Veterans Support Fund		
40. Idaho Food Bank Fund	41. Opportunity Scholarship Program		
42. **Total Tax Plus Donations.** Add lines 33 through 41		42	0 00
Payments and Other Credits.			
43. Grocery Credit. Computed amount from worksheet on page 11 120			
To receive your grocery credit, enter the computed amount on line 43		43	120 00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 ☐			
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R		44	00
45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75		45	00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		46	64 00
47. 2023 Form 51 estimated payments and amount applied from 2022 return		47	00
48. Paid by entity _____ Withheld _____ ABE _____ See instructions		48	00
49. Tax Reimbursement Incentive credit _____ Claim of Right credit _____ See instructions		49	00
50. **Total Payments and Other Credits.** Add lines 43 through 49		50	184 00
Tax Due or Refund. See instructions, page 12.			
51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42	51		00
52. Penalty _____ Interest from the due date _____ Enter total		52	00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal ☐			
53. Nonrefundable credit from a prior year return. See Form 44 instructions		53	00
54. **Total Due.** Add lines 51 and 52, then subtract line 53		54	00
55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50		55	184 00
56. **Refund** 184 **Apply to 2024** _____			

57. **Direct Deposit. See instructions, page 13.** ☐ **Check if final deposit destination is outside the U.S.**

Routing No. 1 2 3 1 0 3 7 2 9 Account No. 1 5 3 3 5 0 8 0 5 3 0 2 Type of Account: ☒ Checking ☐ Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 54) or overpaid (line 55) on this return		58	00
59. Refund from original return plus additional refunds		59	00
60. Tax paid with original return plus additional tax paid		60	00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60		61	00

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

Sign Here	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature: SELF PREPARED	Preparer's EIN, SSN, PTIN	Taxpayer's phone number

Preparer's address	State	ZIP Code	Preparer's phone number

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IDAHO State Tax Commission

Form 39R
Resident Supplemental Schedule

2023

Names as shown on return	Social Security number
RICHARD D MROSS	515-64-5530

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7	1			00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2		0	00
3. Non-Idaho state and local bond interest and dividends	3			00
4. Idaho college savings account withdrawal	4			00
5. Bonus depreciation. Include federal Form 4562s Check the box if you have a current year loss limitation. See instructions ▪ ☐	5			00
6. Other additions. Include explanation	6			00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7		0	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ Enter total here	1			00
2. State income tax refund, if included in federal income	2			00
3. Interest from U.S. government obligations	3			00
4. Energy efficiency upgrades Description _____	4			00
5. Alternative energy device deduction				

	Year Acquired	Type of Device	Total Cost		Percentage				
a.	2023		$	X	40%	=	5a	▪	00
b.	2022		$	X	20%	=	5b	▪	00
c.	2021		$	X	20%	=	5c	▪	00
d.	2020		$	X	20%	=	5d	▪	00

e. Add lines 5a through 5d. Can't exceed $5,000	5e			00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	6			00
7. Social Security and railroad benefits, if included in federal income	7		0	00
8. Retirement benefits deduction. See instructions for qualifications.				
a. If single, enter $43,524 or if married filing jointly, enter $65,286 ▪	8a			00
b. Federal Railroad Retirement benefits received ▪	8b			00
c. Social Security benefits received ▪	8c			00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d			00
e. Qualifying retirement benefits included in federal income ▪	8e			00
f. Enter the smaller of line 8d or 8e here	8f			00
9. Technological equipment donation	9			00
10. Idaho capital gains deduction. Include Form CG	10			00
11. Active duty military pay earned outside of Idaho	11			00
12. Adoption expenses	12			00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13			00
14. Idaho college savings program	14			00
15. Home for the aged or developmentally disabled. Complete Part E, line 3	15			00
16. Idaho lottery winnings, less than $600 per prize	16			00
17. Income earned on a reservation by an American Indian	17			00

Names as shown on return	Social Security number
RICHARD D MROSS	515-64-5530

18. Health insurance premiums	▪	18	2290	00
19. Long-term care insurance	▪	19		00
20. Workers' compensation insurance	▪	20		00
21. Bonus depreciation. Include Form 4562s	▪	21		00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ ☐ By checking the box, I attest that I am a first-time home buyer. See instructions.	▪	22		00
23. Other subtractions. Include explanation	▪	23		00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10	▪	24	2290	00

C. Credit for income tax paid to other states. See instructions, page 37.

This credit is being claimed for taxes paid to: ▪ _____ (State name)

1. Idaho tax, Form 40, line 20. Enter amount here	1		00
2. Federal adjusted gross income earned in other state and taxed by both states adjusted for Idaho modifications. See instructions ▪	2		00
3. Idaho adjusted income. See instructions	3		00
4. Divide line 2 by line 3. Enter percentage here	4	%	

Include a copy of the income tax return and a **separate Form 39R** for each state for which a credit is claimed.

5. Multiply line 1 by line 4. Enter amount here		5		00
6. Other state's tax due minus its income tax credits. See instructions	▪	6		00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	▪	7		00

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.

1. Credit for Idaho educational entity contributions	▪	1		00
2. Credit for Idaho youth and rehabilitation facility contributions	▪	2		00
3. Credit for live organ donation expenses	▪	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23		4		00

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? ☐ Yes ☒ No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? ☐ Yes ☒ No
3. List each family member you're claiming:

Family Member's Name First Name	Family Member's Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
					☐
					☐
					☐

4. Total amount claimed ($100 for each qualifying member but not more than $300). Enter here and on Form 40, line 44		4		00

F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)

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

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

Your first name and middle initial	Last name	Your social security number
Richard D	Mross	515 64 5530
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
7990 Horseshoe Bend Rd

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Boise ID 83714

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

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

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

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

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

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

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

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

Income

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

1a	Total amount from Form(s) W-2, box 1 (see instructions)				1a	2,613.
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	0.
i	Nontaxable combat pay election (see instructions)	1i				
z	Add lines 1a through 1h				1z	2,613.
2a	Tax-exempt interest	2a		b Taxable interest	2b	101.
3a	Qualified dividends	3a	1,516.	b Ordinary dividends	3b	1,516.
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a	16,271.	b Taxable amount	6b	0.
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	51.
8	Additional income from Schedule 1, line 10				8	0.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	4,281.
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	4,281.
12	**Standard deduction or itemized deductions** (from Schedule A)				12	13,850.
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12 and 13				14	13,850.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	0.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under *Standard Deduction*, see instructions.

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

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐		16	0.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	0.
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	0.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	0.
	24	Add lines 22 and 23. This is your **total tax**		24	0.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 169.		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	169.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return		26	
	27	Earned income credit (EIC)	27 201.		
	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	201.
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	370.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	370.
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a	370.
Direct deposit? See instructions.	b	Routing number 123103729 **c** Type: ☒ Checking ☐ Savings			
	d	Account number 153350805302			
	36	Amount of line 34 you want **applied to your 2024 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		unemloyed	
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.)

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

Phone no. (208)939-4523 Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed

Firm's name Self-Prepared Phone no.

Firm's address Firm's EIN

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023

Attachment Sequence No. **08**

Name(s) shown on return: Richard D Mross

Your social security number: 515-64-5530

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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.

			Amount
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:		
	TD Ameritrade Clearing, Inc.		99.61
	AMERICAN ENTERPRISE INVESTMENT SERVICES INC.		1.56
		1	
2	Add the amounts on line 1	2	101.17
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	101.17

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

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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.

			Amount
5	List name of payer: TD Ameritrade Clearing, Inc.		413.76
	AMERICAN ENTERPRISE INVESTMENT SERVICES INC.		1,101.88
		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	1,515.64

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

Part III Foreign Accounts and Trusts

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.

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 instructions.

		Yes	No
7a	At any time during 2023, 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) is (are) located:		
8	During 2023, 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

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

Name(s) shown on return: Richard D Mross

Your social security number: 515-64-5530

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

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

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

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

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	650.	599.		51.
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	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	**15**	51.

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . . **16** 51.

- 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 **19**

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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
Richard D Mross	515-64-5530

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

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

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

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

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g).
10.00Sh of 60871R209 MOLSON COORS BEVERAGE COMPANY COM CL B	05/03/18	05/02/23	650.	599.			51.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) . .			650.	599.			51.

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