



August 22, 2026

Darnell Corbitt, Tax Auditor
City of Toledo
Division of Taxation and Treasury
One Government Center, Suite 2070
Toledo, OH 43604

RE: Written Request for Assessment – Final Delinquency Notice Dated August 14, 2026 – Tax Year 2023

Taxpayer: Bo Stanton

SB2 Client Number: 31374

SSN: 289-08-9225

Dear Mr. Corbitt:

We represent Bo Stanton and write in response to the Final Delinquency Notice dated August 14, 2026, which asserts \$1,548.78 due for tax year 2023 as part of a total of \$2,331.68. In accordance with the instructions on the notice, please treat this letter as the taxpayer's timely written request for an assessment for tax year 2023 so that her appeal rights under the Toledo Municipal Code are preserved. The taxpayer's 2023 tax documents are enclosed. The 2024 portion of the notice was addressed in our July 6, 2026 correspondence and enclosures previously provided to your office.

Our office prepared Bo Stanton's 2023 City of Toledo resident return, which was submitted to the Division on or about July 20, 2026. The return reports taxable income of \$56,749, consisting of W-2 wages of \$9,500, Schedule C income of \$563 from UR Happy Place LLC, and S-corporation income of \$46,686 from Fresh Nails and Spa LLC, for a tax of \$1,419 at 2.5%. Against that tax, the return claims \$95 of Toledo tax withheld, a \$143 credit for municipal tax paid to Perrysburg, and \$1,116 of estimated payments and prior-year credit, for a net balance of \$65. It does not appear this return has yet been processed by the Division; the \$1,548.78 shown on the notice appears to reflect tax computed on this same income with no credit for the return or the payments above. The taxpayers' 2023 federal income tax return was prepared by another preparer; copies of the federal return documents from the client's records are enclosed in support of the city return.

Accordingly, we respectfully request that the Division: (1) issue an assessment for tax year 2023 preserving the taxpayer's appeal rights; (2) process the enclosed 2023 return and associate it with Bo Stanton's account (Client #31374); (3) recompute the 2023 balance to reflect the filed return, credits, and payments described above; (4) abate the penalties and interest included in the noticed amount, as the underlying tax was reported and substantially paid; and (5) suspend collection activity while this matter is under review. Please confirm the resolution of the account in writing.

If any additional information or documentation is needed, please contact our office at (419) 913-1040. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Jones".

Daniel Jones
Senior Accountant

Enclosures: 2023 City of Toledo returns with supporting federal return documents

5660 Southwyck Blvd Suite 200D
Toledo, OH 43614
(419) 913-1040 (Phone)
(419) 386-0158 (Fax)
www.buckeyetaxaccounting.com



COPY OF FILED RETURN
Tax Year 2023 – Submitted July
20, 2026

Bo Stanton
Client #: 31374 – SSN: 289-08-9225
Tax Year 2023 – City of Toledo Resident Return

TOLEDO

INCOME TAX RETURN

FOR CALENDAR YEAR ENDING DECEMBER 31

2023

Resident ☒ Yes ☐ No

Account #

Taxpayer SSN 289-08-9225

Spouse SSN

Taxpayer Occupation SELF EMPLOYED N

Spouse Occupation

Telephone Number

Mail to:

ONE GOVERNMENT CENTER, #2070

TOLEDO

OH 436042280

Due on or before: 04/15/2024

Date Moved In/Out:

IN ☐OUT ☐Will You Have Taxable Income Next Year? ☒ Yes ☐ No

If No, Explain

Name and Address of Landlord:

Final Return ☐ DateAmended Return ☐

Taxpayer Name(s)

BO STANTON

Address

1570 EASTGATE RD

City, State, and Zip

TOLEDO

OH 43614

Previous Address

(If moved)

1. Compensation From Wages - Attach W2s

MUNICIPALITY WHERE WAGES WERE EARNED	GROSS WAGES	RESIDENT TAX WITHHELD	WORKPLACE TAX WITHHELD
PERRYSBURG	9500	95	143
Totals	9500	95	143

2. Income From Self-Employment (Attach Federal Schedule C)	2.	563
3. Income From Rents or Leases (Attach Federal Schedule E)	3.	
4. Income from K-1's (Attach Federal Schedule K-1)	4.	46686
5. Other Taxable Income (Attach Schedules)	5.	
6. Prior Year Loss Carryforward	6.	
7. Net Business/Rental Income (Add lines 2, 3, 4 and 5 minus line 6)	7.	47249
8. Other Adjustments	8.	
9. Taxable Income (Add line 1, 7 and 8)	9.	56749
10. Tax on Line 9 @ 2.5000%	10.	1419
11. TOLEDO Tax Withheld	11.	95
12. Residents: Taxes Paid To Other Cities	12.	143
13. Estimated Taxes Paid/Prior Year Credit	13.	1116
14. Other Credits	14.	
15. Total Payments and Credits (Add lines 11 through 14)	15.	1354
16. Tax Due/(Overpayment) (Line 10 minus line 15)	16.	65
17. Penalty for Underpayment of Estimated Tax.	17.	
18. Other Penalties and Interest	18.	
19. Total Tax, Penalties and Interest Due (Add lines 16, 17, and 18) If amount is \$10 or less enter -0-	19.	65
20. Overpayment: Amounts \$10 or less will not be refunded	20a.	
Payable to: COMMISSIONER OF TAXATION	Refunded 20b.	

DECLARATION OF ESTIMATED TAX FOR 2024

21. Estimated Income Subject to Tax \$ 56749 @ tax rate 2.5000	21.	1419
22. Estimated Tax Withheld By Your Employer(s)	22.	
23. Overpayment Applied From 2023	23.	
24. Other Payments and Credits	24.	
25. Total Payments and Credits (Add Lines 22, 23, and 24)	25.	
26. Net Estimated Tax Due (Line 21 minus line 25)	26.	1419
27. Estimate Paid With Return (not less than 25% of line 26)	27.	400
28. TOTAL DUE (Line 19 plus Line 27)	28.	465

07-20-2026

Signature of Tax Preparer

Date

BUCKEYE TAX & ACCOUNTING
5660 SOUTHWYCK BLVD SUITE 200
TOLEDO OH 43614
419-913-1040

Preparer Address and Phone Number

Signature of Taxpayer

Date

Signature of Spouse

Date

Do you authorize your preparer to contact us regarding this return?

☒ Yes ☐ No

Worksheet B
SCHEDULE C - Business Apportionment Formula

Business Name UR HAPPY PLACE LLC

Net Income (Loss) 563

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in TOLEDO	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income 563 Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Worksheet B
SCHEDULE K - K-1 Apportionment Formula

Business Name FRESH NAILS AND SPA LLC

Net Income (Loss) 46686

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in TOLEDO	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income 46686 Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

TOLEDO

INCOME TAX RETURN

FOR CALENDAR YEAR ENDING DECEMBER 31

2023

Resident ☒ Yes ☐ No

Account #

Taxpayer SSN 269-84-7307

Spouse SSN

Taxpayer Occupation SELF EMPLOYED H

Spouse Occupation

Telephone Number

Mail to:

ONE GOVERNMENT CENTER, #2070

TOLEDO

OH 436042280

Due on or before: 04/15/2024

Date Moved In/Out:

IN ☐OUT ☐Will You Have Taxable Income Next Year? ☒ Yes ☐ No

If No, Explain

Name and Address of Landlord:

Final Return ☐ DateAmended Return ☐

Taxpayer Name(s)

CHAD R STANTON

Address

1570 EASTGATE RD

City, State, and Zip

TOLEDO

OH 43614

Previous Address

(If moved)

1. Compensation From Wages - Attach W2s

MUNICIPALITY WHERE WAGES WERE EARNED	GROSS WAGES	RESIDENT TAX WITHHELD	WORKPLACE TAX WITHHELD
Totals			

2. Income From Self-Employment (Attach Federal Schedule C)	2.	9488
3. Income From Rents or Leases (Attach Federal Schedule E)	3.	
4. Income from K-1's (Attach Federal Schedule K-1)	4.	
5. Other Taxable Income (Attach Schedules)	5.	
6. Prior Year Loss Carryforward	6.	
7. Net Business/Rental Income (Add lines 2, 3, 4 and 5 minus line 6)	7.	9488
8. Other Adjustments	8.	
9. Taxable Income (Add line 1, 7 and 8)	9.	9488
10. Tax on Line 9 @ 2.5000%	10.	237
11. TOLEDO Tax Withheld	11.	
12. Residents: Taxes Paid To Other Cities	12.	
13. Estimated Taxes Paid/Prior Year Credit	13.	250
14. Other Credits	14.	
15. Total Payments and Credits (Add lines 11 through 14)	15.	250
16. Tax Due/(Overpayment) (Line 10 minus line 15)	16.	-13
17. Penalty for Underpayment of Estimated Tax.	17.	
18. Other Penalties and Interest	18.	
19. Total Tax, Penalties and Interest Due (Add lines 16, 17, and 18) If amount is \$10 or less enter -0-	19.	
20. Overpayment: Amounts \$10 or less will not be refunded	20a.	13
Payable to: COMMISSIONER OF TAXATION	20b.	

DECLARATION OF ESTIMATED TAX FOR 2024

21. Estimated Income Subject to Tax \$ 9488 @ tax rate 2.5000	21.	237
22. Estimated Tax Withheld By Your Employer(s)	22.	
23. Overpayment Applied From 2023	23.	13
24. Other Payments and Credits	24.	
25. Total Payments and Credits (Add Lines 22, 23, and 24)	25.	13
26. Net Estimated Tax Due (Line 21 minus line 25)	26.	224
27. Estimate Paid With Return (not less than 25% of line 26)	27.	56
28. TOTAL DUE (Line 19 plus Line 27)	28.	56

07-20-2026

Signature of Tax Preparer

Date

BUCKEYE TAX & ACCOUNTING
5660 SOUTHWYCK BLVD SUITE 200
TOLEDO OH 43614
419-913-1040

Preparer Address and Phone Number

Signature of Taxpayer

Date

Signature of Spouse

Date

Do you authorize your preparer to contact us regarding this return?

☒ Yes ☐ No

Worksheet B
SCHEDULE C - Business Apportionment Formula

Business Name STANTON FINE FURNITURE

Net Income (Loss) 9488

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in <u>TOLEDO</u>	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income 9488 Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

Business Name _____

Net Income (Loss) _____

BUSINESS ALLOCATION FORMULA

SCHEDULE Y

	a. Located Everywhere	b. Located in	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$	\$	XXXXXXXXXX
Gross Annual Rents Times 8			XXXXXXXXXX
Total Step 1			%
STEP 2. Wages, Salaries, Etc Paid			%
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed			%
STEP 4. Total Percentages			%
STEP 5. Average Percentage (Divide total percentages by number of factors present)			%

Taxable Income _____ Resident Taxes Paid _____ Non-Resident Taxes Paid _____

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

Your first name and middle initial		Last name		Your social security number	
CHAD R		STANTON		269-84-7307	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
BO		STANTON		289-08-9225	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
1570 EASTGATE RD					
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	
TOLEDO			OH	43614	
Foreign country name		Foreign province/state/county		Foreign postal code	
				☐ You ☐ Spouse	

Filing Status

☐ Single ☐ Head of household (HOH)

☒ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

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

Digital Assets

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

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

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

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	9,500
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	1,262
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	10,762

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b	Taxable interest	2b	453
3a	Qualified dividends	3a	1,423	b	Ordinary dividends	3b	1,593
4a	IRA distributions	4a	3,558	b	Taxable amount	4b	3,558
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
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 ☒						
8	Additional income from Schedule 1, line 10						
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income						
10	Adjustments to income from Schedule 1, line 26						
11	Subtract line 10 from line 9. This is your adjusted gross income						
12	Standard deduction or itemized deductions (from Schedule A)						
13	Qualified business income deduction from Form 8995 or Form 8995-A						
14	Add lines 12 and 13						
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income						

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____ . . .	16	3,661
	17	Amount from Schedule 2, line 3	17	3,000
	18	Add lines 16 and 17	18	6,661
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6,661
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,419
	24	Add lines 22 and 23. This is your total tax	24	8,080

If you have a qualifying child, attach Sch. EIC.	Payments	25	Federal income tax withheld from:						
		a	Form(s) W-2	25a	4,848				
		b	Form(s) 1099	25b	427				
		c	Other forms (see instructions)	25c					
		d	Add lines 25a through 25c			25d	5,275		
		26	2023 estimated tax payments and amount applied from 2022 return			26	2,174		
		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	0			
	33	Add lines 25d, 26, and 32. These are your total payments			33	7,449			

[illegible]

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	631
	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 **Daniel Jones** Phone no. **419-913-1040** Personal identification number (PIN)

4	3	6	1	4
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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation SELF EMPLOYED HANDYMAN	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation SELF EMPLOYED NAIL STYLIST	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address	STANTONFINEFURNITURE@GMAIL.COM	

Paid Preparer Use Only	Preparer's signature		Date 07-20-2026	PTIN P00247387	Check if: ☐ Self-employed
	Preparer's name Daniel Jones		Phone no. 419-913-1040		
	Firm's name Buckeye Tax & Accounting				
	Firm's address 5660 Southwyck Blvd Suite 200 Toledo, OH 43614				Firm's EIN 84-4970447

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor CHAD R STANTON		Social security number (SSN) 269-84-7307
A Principal business or profession, including product or service (see instructions) FURNITURE AND FINISHING		B Enter code from instructions 449110
C Business name. If no separate business name, leave blank. STANTON FINE FURNITURE		D Employer ID number (EIN) (see instr.) 45-0561982
E Business address (including suite or room no.) 1570 EASTGATE RD City, town or post office, state, and ZIP code TOLEDO, OH 43614		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2023, check here ☐		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No		
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No		

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	28,050
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	28,050
4	Cost of goods sold (from line 42)	4	6,279
5	Gross profit. Subtract line 4 from line 3.	5	21,771
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	21,771

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

8	Advertising	8	2,279	18	Office expense (see instructions)	18	30
9	Car and truck expenses (see instructions)	9	1,698	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depreciation	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	607
15	Insurance (other than health)	15	2,633	23	Taxes and licenses	23	959
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	552
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	976
28	Total expenses before expenses for business use of home. Add lines 8 through 27b.	28	12,283	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	9,488	27a	Other expenses (from line 48)	27a	2,549
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	9,488				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s)

SSN

CHAD R STANTON

269-84-7307

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 0
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38 6,279
39	Other costs	39
40	Add lines 35 through 39	40 6,279
41	Inventory at end of year	41 0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 6,279

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

43	When did you place your vehicle in service for business purposes? (month/day/year) 01-01-2022
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a	Business 2,593 b Commuting (see instructions) c Other
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No
47a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

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

PHONE	882
INTERNET	1,667
48 Total other expenses. Enter here and on line 27a	48 2,549

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor BO STANTON		Social security number (SSN) 289-08-9225
A Principal business or profession, including product or service (see instructions) INTERNET RETAIL		B Enter code from instructions 459990
C Business name. If no separate business name, leave blank. UR HAPPY PLACE LLC		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) 1570 EASTGATE RD City, town or post office, state, and ZIP code TOLEDO, OH 43614		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2023, check here ☐		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No		
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No		

Part I Income		
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1 57,100
2	Returns and allowances	2 0
3	Subtract line 2 from line 1	3 57,100
4	Cost of goods sold (from line 42)	4 44,032
5	Gross profit. Subtract line 4 from line 3.	5 13,068
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	Gross income. Add lines 5 and 6	7 13,068

Part II Expenses. Enter expenses for business use of your home only on line 30.					
8	Advertising	8 8,507	18	Office expense (see instructions)	18
9	Car and truck expenses (see instructions)	9 267	19	Pension and profit-sharing plans	19
10	Commissions and fees	10	20	Rent or lease (see instructions):	
11	Contract labor (see instructions)	11	a	Vehicles, machinery, and equipment	20a
12	Depreciation	12	b	Other business property	20b
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 859	21	Repairs and maintenance	21
14	Employee benefit programs (other than on line 19)	14	22	Supplies (not included in Part III)	22
15	Insurance (other than health)	15	23	Taxes and licenses	23 372
16	Interest (see instructions):		24	Travel and meals:	
a	Mortgage (paid to banks, etc.)	16a	a	Travel	24a
b	Other	16b	b	Deductible meals (see instructions)	24b
17	Legal and professional services	17	25	Utilities	25
			26	Wages (less employment credits)	26
			27a	Other expenses (from line 48)	27a 2,500
			b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b
28	Total expenses before expenses for business use of home. Add lines 8 through 27b.	28 12,505			
29	Tentative profit or (loss). Subtract line 28 from line 7	29 563			
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31 563			
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a	☐ All investment is at risk.	
			32b	☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s)

SSN

B0 STANTON

289-08-9225

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes	☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	26,417
36	Purchases less cost of items withdrawn for personal use	36	21,780
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	10,775
39	Other costs	39	3,060
40	Add lines 35 through 39	40	62,032
41	Inventory at end of year	41	18,000
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	44,032

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

43	When did you place your vehicle in service for business purposes? (month/day/year) <u>01-01-2021</u>
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a	Business <u>407</u> b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No
47a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

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

SHIPPING	2,500
48 Total other expenses. Enter here and on line 27a	48 2,500

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

CHAD R & BO STANTON**269-84-7307****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	FRESH NAILS AND SPA LLC	S	☐	27-0283559	☐	☐
B			☐		☐	☐
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					46,686
B					
C					
D					
29a	Totals				46,686
b	Totals				
30	Add columns (h) and (k) of line 29a				30 46,686
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 46,686

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	46,686
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 AN; 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

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

289-08-9225

BO STANTON

Part I Self-Employment Tax

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	563
3 Combine lines 1a, 1b, and 2	3	563
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	520
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	520

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	520
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a	9,500
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	9,500

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	150,700
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124).	10	64
11 Multiply line 6 by 2.9% (0.029)	11	15

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	79
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	40
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For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

269-84-7307

CHAD R STANTON

Part I Self-Employment Tax

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	9,488
3 Combine lines 1a, 1b, and 2	3	9,488
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	8,762
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	8,762

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	8,762
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7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
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8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a	
---	-----------	--

b Unreported tips subject to social security tax from Form 4137, line 10	8b	
---	-----------	--

c Wages subject to social security tax from Form 8919, line 10	8c	
---	-----------	--

d Add lines 8a, 8b, and 8c	8d	
---	-----------	--

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	160,200
---	----------	----------------

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124).	10	1,086
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11 Multiply line 6 by 2.9% (0.029)	11	254
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12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	1,340
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	670
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For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

Premium Tax Credit (PTC)

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

Go to www.irs.gov/Form8962 for instructions and the latest information.**2023**Attachment
Sequence No. **73**

Name shown on your return

Your social security number

CHAD R STANTON**269-84-7307****A** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box. ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	71,882
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	71,882
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	18,310
5	Household income as a percentage of federal poverty line (see instructions)	5	392 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0830
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	5,966
		b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount
		8b	497

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☐ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	14,500	14,343	5,966	8,377	8,377	14,352
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . .					8,377
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . .					14,352
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	5,975
28	Repayment limitation (see instructions)	28	3,000
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	3,000

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

Form **8962** (2023)