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Superior Court of Washington, County of Mason

In re: Petitioner/s *(person/s who started this case)*: Richard Moore And Respondent/s *(other party/parties)*: Michelle Moore	No. 23-3-00100-23 Financial Declaration of *(name): MICHELLE MOORE* (FNDCLR)

Financial Declaration

1. Your personal information

Name: Michelle Moore

Highest year of education you completed: Associates Degree in General Studies

Your job/profession is: Stay at home wife and mother

Are you working now?

☐ Yes. List the date you were hired *(month / year):*

x No. List the last date you worked *(month / year)*: 2014 except for work from time to time at the construction business

What was your monthly pay *before* taxes: $

Why are you not working now? My husband requested I stay home to take care of the home and our family. I also no longer have the viable skillset or education to be viable in the workforce.

2. Summary of your financial information

*(Complete this section **after** filling out the rest of this form.)*

1. Total Monthly Net Income *(copy from section **3**, line **C. 3.**)**	$0
2. Total Monthly Expenses After Separation *(copy from section **7**, line **I.**)*	$ 9276
3. Total Monthly Payments for Other Debts *(copy from section **9**)*	$

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4. Total Monthly Expenses + Payments for Other Debts *(add line 2 and line 3)*	$9276

Gross Monthly Income of **Other Party** *(copy from section **3. A.**)*	$ 14,972

3. Income

List monthly income and deductions below for you and the other person in your case. If your case involves child support, this same information is required on your *Child Support Worksheets*. If you do not know the other person's financial information, give an estimate.

Tip: If you do not get paid once a month, calculate your *monthly* income like this:
Monthly income = Weekly x 4.3 **or** 2-week x 2.15 **or** Twice a month x 2

A. Gross Monthly Income (before taxes, deductions, or retirement contributions)		
	You	Other Party
Monthly wage / salary	0	5248
Income from interest / dividends		
Income from business		9724
Spousal support / maintenance **received** (Paid by: _____)		
Other income		
Total Gross Monthly Income (add all lines above)	0	14972
Total gross income for this year before deductions *(starting January 1 of this year until now)*		

B. Monthly Deductions		
	You	Other Party
Income taxes (federal and state)	0	2091
FICA (Soc.Sec. + Medicare) or self-employment taxes	0	1145
State Industrial Insurance (Workers' Comp.)		
Mandatory union or professional dues		
Mandatory pension plan payments		
Voluntary retirement contributions (up to the limit in RCW 26.19.071(5)(g))		
Spousal support / maintenance **paid**		
Normal business expenses		
Total Monthly Deductions (add all lines above)	0	3236

C. Net Monthly Income

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	You	Other Party
1. Total Gross Monthly Income (from A above)	0	14972
2. Total Monthly Deductions (from B above)		3236
3. **Net Monthly Income** (Line 1 minus Line 2)	0	11735

4. Other Income and Household Income

Tip: If this income is not once a month, calculate the *monthly* amount like this:
Monthly income = Weekly x 4.3 **or** 2-week x 2.15 **or** Twice a month x 2

A. Other Income *(Do not repeat income you already listed on page 2.)*		
	You	Other Party
Child support **received** from other relationships		
Other income *(From: _____)*		
Other income *(From: _____)*		
Total Other Income (add all lines above)	0	0

B. Household Income *(Monthly income of other adults living in the home)*		
	Your Home	Other Party's Home
Other adult's gross income *(Name: _____)*		
Other adult's gross income *(Name: _____)*		
Total Household Income of other adults in the home (add all lines above)		

5. Disputed Income –

If you disagree with the other party's statements about anyone's income, explain why the other party's statements are not correct, and your statements are correct:

This income for Richard is taken from the most recent tax return however there are a lot of expenses that are allowable IRS deductions that as a result lower his income on "paper" so to speak.. Additionally, the business pays for a lot of Richard's expenses.

I also do not know all of our available assets as Richard has mostly controlled the finances.

6. Available Assets

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List *your* liquid assets, like cash, stocks, bonds, that can be easily cashed.	
Cash on hand and money in all checking & savings accounts	$unknown
Stocks, bonds, CDs and other liquid financial accounts	$unknown
Cash value of life insurance	$unknown
Other liquid assets	$unknown
Total Available Assets (add all lines above)	Unknown*

*** I do know there was $50,000 deposited into our business account after amending our tax returns**

7. Monthly Expenses After Separation

Tell the court what your monthly expenses are (or will be) after separation. If you have dependent children, your expenses must be based on the parenting plan or schedule you expect to have for the children.

A. Housing Expenses		**F. Transportation Expenses**	
Rent / Mortgage Payment	$4000	Automobile payment *(loan or lease)*	500
Property Tax (if not in monthly payment)		Auto insurance, license, registration	150
Homeowner's or Rental Insurance		Gas and auto maintenance	500
Other mortgage, contract, or debt payments based on equity in your home		Parking, tolls, public transportation	
Homeowner's Association dues or fees		Other transportation expenses	
Total Housing Expenses	4000	Total Transportation Expenses	1150
B. Utilities Expenses		**G. Personal Expenses** (not children's)	
Electricity and heating (gas and oil)	800	Clothes	100
Water, sewer, garbage	200	Hair care, personal care	100
Telephone(s)	200	Recreation, clubs, gifts	100
Cable, Internet	200	Education, books, magazines	100
Other *(specify):*	100	Other Personal Expenses	100
Total Utilities Expenses	1500	Total Personal Expenses	500
C. Food and Household Expenses		**H. Other Expenses**	
Groceries for *(number of people): ___2__*	600	Life insurance (not deducted from pay)	
Household supplies (cleaning, paper, pets)	100	Other *(specify):*	
Eating out	100	Other *(specify):*	
Other *(specify):) Garbage and Recycling*	150	Other *(specify):*	
Total Food and Household Expenses	950	Total Other Expenses	unknown
D. Children's Expenses		**List all Total Expenses from**	

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		above:	
Childcare, babysitting		A. Total Housing Expenses	4000
Clothes, diapers	100	B. Total Utilities Expenses	1500
Tuition, after-school programs, lessons	416	C. Total Food and Household Expenses	950
Other expenses for children sports, piano camps	650	D. Total Children's Expenses	1176
Total Children's Expenses	1176	E. Total Health Care Expenses	100
		F. Total Transportation Expenses	1150
E. Health Care Expenses		G. Total Personal Expenses	500
Insurance premium (health, vision, dental)		H. Total Other Expenses	
Health, vision, dental, orthodontia, mental health expenses not covered by insurance		**I. All Total Expenses** (add A - H above)	9276
Other health expenses not covered by insurance	100	*Use section **10** below to explain any unusual expenses, or attach additional pages.*	
Total Health Care Expenses	100		

8. Debts included in Monthly Expenses listed in section 7 above

Debt for what expense *(mortgage, car loan, etc.)*	Who do you owe *(Name of creditor)*	Amount you owe this creditor now	Last Monthly Payment made
		$	Date:
		$	Date:
		$	Date:
		$	Date:

9. Monthly payments for other debts (<u>not</u> included in expenses listed in section 7)

Describe Debt *(credit card, loan, etc.)*	Who do you owe *(Name of creditor)*	Amount you owe this creditor now	Last Monthly Payment *(Date and Amount)*	
		$	Date:	$
		$	Date:	$
		$	Date:	$
		$	Date:	$
		$	Date:	$
		$	Date:	$
			Total Monthly Payments for Debts	

10. Explanation of expenses or debts (if any needed):

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11. Lawyer Fees

List your total lawyer fees and costs for this case as of today.

Amount paid	$3300	**Source** of the money you used to pay these fees and costs: Borrowed from my parents
Amount still owed	$	Describe your agreement with your lawyer to pay your fees and costs: I have no other funds. I need assistance from Richard for lawyers fees.
Total Fees/Costs	$	

I declare under penalty of perjury under the laws of the state of Washington that the facts I have provided on this form are true.

Signed at *(city and state):* Belfair WA Date: 7/13/2023

DocuSigned by: Michelle Moore 4BA548AB8704FF...

Sign here Michelle Moore

Print name

Financial Records – You must provide financial records as required by statute and state and local court rules. These records may include:

- Personal Income Tax Returns
- Partnership or Corporate Income Tax Returns
- Pay stubs
- Other financial records

Important! Do not attach financial records to this form. Financial records should be served on the other party and filed with the court separately using the *Sealed Financial Source Documents* cover sheet (FL All Family 011). If filed separately using the cover sheet, the records will be sealed to protect your privacy (although they will be available to all parties and lawyers in this case, court personnel and certain state agencies and boards.) See GR 22(c)(2).

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Superior Court of Washington, County of Mason

In re the marriage / domestic partnership of: Petitioner *(person who started this case)*: RICHARD MOORE And Respondent *(other spouse / partner)*: MICHELLE MOORE	**No. 23-3-00100-23** **Motion for Temporary Family Law Order** (MTTO) [ ] and **Restraining Order** (MTTMO)

Motion for Temporary Family Law Order [ ] and Restraining Order

Use this form *in marriage/domestic partnership cases only. For other cases, use FL Parentage 323 or FL Modify 623, depending on the type of case.*

To both parties:

Deadline! Your papers must be filed and served by the deadline in your county's Local Court Rules, or by the State Court Rules if there is no local rule. Court Rules and forms are online at www.courts.wa.gov.

If you want the court to consider your side, you **must**:

- File your original documents with the Superior Court Clerk; AND
- Give the Judge/Commissioner a copy of your papers (if required by your county's Local Court Rules); AND
- Have a copy of your papers served on all other parties or their lawyers; AND
- Go to the hearing.

The court may not allow you to testify at the motion hearing. Read your county's Local Court Rules, if any.

Bring proposed orders to the hearing.

To the person filing this motion:

You must schedule a hearing on this motion. You may use the *Notice of Hearing* (form FL All Family 185) unless your county's Local Court Rules require a different form. Contact the court for scheduling information.

To the person receiving this motion:

If you do not agree with the requests in this motion, file a statement (using form FL All Family 135, *Declaration*) explaining why the court should not approve those requests. You may file other written proof supporting your side, and propose your own *Parenting Plan* or *Child Support Worksheets*.

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1. My name is MICHELLE MOORE. I ask the court for temporary orders approving the requests listed below.

2. Children

[ ] No request.

[X]I want my children under 18 listed below to be included in the court's orders:

Child's name	Age	Child's name	Age
1. MIA	11	2.	
3.		4.	
5.		6.	

3. Active duty military

*(The **federal** Servicemembers Civil Relief Act covers:*

- *Army, Navy, Air Force, Marine Corps, and Coast Guard members on active duty;*
- *National Guard or Reserve members under a call to active service for more than 30 days in a row; and*
- *commissioned corps of the Public Health Service and NOAA.*

*The **state** Service Members' Civil Relief Act covers those service members listed above who are either stationed in or residents of Washington state, and their dependents, except for the commissioned corps of the Public Health Service and NOAA.)*

[X] My spouse/domestic partner is **not** covered by the state or federal Servicemembers Civil Relief Acts.

[ ] My spouse/domestic partner is covered by the [ ] state [ ] federal Servicemembers Civil Relief Act.

[ ] *For persons covered only by the **state** act –* Military duty may keep the service member or dependent from responding or coming to the hearing on this motion. I ask the court to approve temporary orders even if the covered person asks for a stay or doesn't respond. It would be very unfair (a manifest injustice) not to make temporary orders now because: _____

_____

4. Care and safety of children *(check all that apply)*

[ ] No request.

[ ] Approve the parenting plan proposed by [ ] me [ ] my spouse/domestic partner.

[ ] Order my spouse/domestic partner not to take the children listed in **2** out of Washington State.

[ ] Appoint a person to investigate and report to the court about what is in the children's best interest, and order who will pay this person's fees. This person should be a/n *(check one):*

[ ] Guardian ad Litem (GAL) or Evaluator/Investigator as chosen by the court.

[ ] Guardian ad Litem (GAL).

[ ] Evaluator/Investigator.

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[ ] *(Name):* _____

[X] Other: I am not submitting a proposed parenting plan at this time because I do not know if Richard will want to see Mia on a regular basis. If he does I am open to a schedule that make sense for her as she has been the only father she has known for almost her entire life._____

_____

_____

5. Provide support

[ ] No request.

[x] Order child support according to the Washington state child support schedule.

[x] Order *(check one):* [x] me [ ] my spouse/domestic partner to pay spousal support (maintenance/alimony) in the amount of: $3000_____ every month until *(date or event):* further court order

6. Family home

[ ] No request.

[x] **Stay in the home**

[x] I want to continue living in the family home.

[ ] My spouse/domestic partner may continue living in the family home.

[x] **Move out**

Order my spouse/domestic partner to move out of the family home by *(date)*: 30 days after entry of temporary orders_____

_____.

7. Use of property

[ ] No request.

[x] Order that I can possess and use *(specify):*

[x] property in my possession now.

[x] vehicle(s): Honda Civic_____

[x] other: Items in the home other than ones we can agree for Richard to take with him_____

_____

_____

[x] Order that my spouse/domestic partner can possess and use *(specify):*

[x] property in their possession now.

[x] vehicle(s): All Vehicles other than Honda Civic_____

[ ] other: _____

_____

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8. Protect property

[ ] No request.

[x] Order *(check one):* [ ] my spouse/domestic partner [x] both parties not to move, take, hide, damage, borrow against, sell or try to sell, or get rid of any property, unless it is a usual business practice or to pay for basic necessities. (If the court makes this order, both spouses/domestic partners must notify each other about any expenses that are out of the ordinary.)

9. Household expenses

[ ] No request.

[x] Order household expenses to be paid as follows:

Expense	**Who should pay**
[x] First Mortgage	[x] Petitioner [ ] Respondent
[x] Second Mortgage/Line of Credit	[x] Petitioner [ ] Respondent
[ ] Rent or Lease Payment	[ ] Petitioner [ ] Respondent
[x] Utilities	[x] Petitioner [ ] Respondent
[x] Homeowner's Insurance	[x] Petitioner [ ] Respondent
[x] Property Taxes	[ ] Petitioner [ ] Respondent
[x] Vehicle *(specify):Honda Civic*	[x] Petitioner [ ] Respondent
[ ] Vehicle *(specify):*	[ ] Petitioner [ ] Respondent
[x] Child Care shared per CSW percentage	[x] Petitioner [x] Respondent
[x] Other: Mia's Activities/sports expenses- Share per CSW percentage	[x] Petitioner [x] Respondent

10. Divide debts

[ ] No request.

[x] Order my spouse/domestic partner and me to:

[x] Each be responsible for his/her own future debts, including debt from credit cards, loans, security interest, and mortgages.

[x] Divide our debts as follows *(list debts and who should pay each one):*

Debt *(describe)*	**Who should pay**
1. Any related to the business or other properties	[x] Petitioner [ ] Respondent
2. Capitol One and Costco (CitiBank)	[x] Petitioner [ ] Respondent
3. Gas Cards (believed to be paid by the business)	[x] Petitioner [ ] Respondent
4.	[ ] Petitioner [ ] Respondent
5.	[ ] Petitioner [ ] Respondent

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Debt *(describe)*	**Who should pay**
6.	[ ] Petitioner [ ] Respondent

11. Do not change insurance

[ ] No request.

[x]Order *(check one):* [ ] my spouse/domestic partner [x] both parties not to make changes to any medical, health, life, or auto insurance policy that covers either spouse/domestic partner or any child listed in **2**. That means they must not transfer, cancel, borrow against, let expire, or change the beneficiary of any policy.

Pay insurance premiums as follows *(list policies and who should pay each one):*

Policy *(describe)*	**Who should pay**
1.Vehicle Insurance (believed to be paid by the business)	[x] Petitioner [ ] Respondent
2.	[ ] Petitioner [ ] Respondent
3.	[ ] Petitioner [ ] Respondent

12. Pay fees and costs

[ ] No request.

[x]Order my spouse/domestic partner to:

[x] Pay my lawyer's fees for this case. *Amount:* $ 10,000

Make payments to *(name)*: Cowlitz Law Group

[x] Pay other professional fees and costs for this case. *Amount:* $ 10,000

to *(name):* TBD

for *(purpose):* Business Valuation and Property Appraisals

13. Restraining Order

[x]No request.

14. Other temporary orders

[x]No request.

[ ] *(Specify):*

➢ *Reasons for my requests*

15. Why are you asking the court for the orders you checked above? *(Explain):*

- If you need additional space use the *Declaration* form FL All Family 135.
- If you are asking for a parenting plan, also fill out the *Information for Temporary Parenting Plan*, form FL All Family 139, and a proposed *Parenting Plan*, form FL All Family 140.

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- If you are asking for child support, also fill out the *Child Support Worksheets*. If you have received public assistance for any child in this case, also fill out the *Public Assistance Declaration*, form FL All Family 132.
- If you are asking for any order involving money (including child support), also fill out the *Financial Declaration*, form FL All Family 131, and file the required financial records.
- If you are asking to prohibit weapons or order surrender, give your reasons at the end of this section.
- If you are asking to change an earlier temporary order, give the date of the earlier order and explain how circumstances have changed since then.

See separately filed Declaration of Michelle Moore which is incorporated by reference and made part of this Motion

[ ] **Reasons for "Prohibit weapons and order surrender" request** *(check all that apply):*

[ ] *(Name):* _____ has used, displayed, or threatened to use a firearm or other dangerous weapon in a felony. *(Describe):*

[ ] *(Name):* _____ previously committed an offense making them ineligible to possess a firearm under RCW 9.41.040. *(Describe):*

[ ] *(Name):* _____'s possession of firearm presents a serious and imminent threat (harm that may happen immediately) to public health or safety, or to the health or safety of any individual. *(Describe):*

Person asking for this order fills out below:

I declare under penalty of perjury under the laws of the State of Washington that the facts I have provided on this form are true.

Signed at *(city and state):* Belfair WA Date: 7/13/2023

DocuSigned by: Michelle Moore 4DA1540AB87D4FF

MICHELLE MOORE

Cowlitz Law Group
590 Waterfront Way Suite 504
Vancouver, WA 98660
TEL 360-597-7585

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Person asking for this order signs here *Print name here*

I agree to accept legal papers for this case at *(check one):*

[x] my lawyer's address, listed below.

[ ] the following address *(this does **not** have to be your home address):*

Street Address or PO Box *City* *State* *Zip*

[ ] Email:

*(If this address changes before the case ends, you **must** notify all parties and the court clerk in writing. You may use the Notice of Address Change form (FL All Family 120). You must also update your Confidential Information form (FL All Family 001) if this case involves parentage or child support.)*

Lawyer (if any) fills out below:

DocuSigned by:
Andrea Poplawski
D2AFE7161FC84AD...

7/13/2023

Andrea Poplawski, WSBA$32246 *.Date*

COWLITZ LAW GROUP, 590 Waterfront Way, Suite 504, Vancouver, WA 98660

Lawyer's Street Address or PO Box *City* *State* *Zip*

Email *(if applicable):* andrea@cowlitzgroup.com, madilyn@cowlitzgroup.com

Warning! Documents filed with the court are available for anyone to see unless they are sealed. Financial, medical, and confidential reports, as described in General Rule 22, **must** be sealed so they can only be seen by the court, the other party, and the lawyers in your case. Seal those documents by filing them separately, using a *Sealed* cover sheet (form FL All Family 011, 012, or 013). You may ask for an order to seal other documents.

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF MASON

RICHARD MOORE **Petitioner** And **MICHELLE MOORE** **Respondent**	Case No. 23-3-00100-23 **NOTICE OF APPEARANCE AS CO-COUNSEL**

TO: CLERK OF COURT; AND,
TO: RICHARD MOORE, by and through your attorney Jennifer Pearson

PLEASE TAKE NOTICE that Andrea Poplawski without waiving objection as to improper service, venue or jurisdiction, hereby enters her appearance as co-counsel in the above-entitled action on behalf of **Michelle Moore**, Respondent, and demands notice of all further proceedings, except writs and process, to be served upon her at:

COWLITZ LAW GROUP
590 Waterfront Way, Suite 504
Vancouver, WA 98660

Any service via facsimile or electronic means shall be pursuant to CR 5(b)(7).

PLEASE TAKE NOTICE that this Notice of Appearance is for Superior Court proceedings only and should not be considered a general appearance in any such matters which are filed with the Court of Appeals.

DATED this 11th day of July 2023

DocuSigned by:
Andrea Poplawski
D2AFE71617C94AD...

Andrea Poplawski, WSBA No. 32246
Co-Counsel for Respondent

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Superior Court of Washington, County of Mason

In re: Petitioner: RICHARD MOORE, And Respondent: MICHELLE MOORE	No. 23-3-00100-23 Notice of Hearing (NTHG) ☒ Clerk's action required: **1**

Notice of Hearing

To the Court Clerk and all parties:

1. A court hearing has been scheduled:

for: July 26, 2023 *date* at: 1:30 *time* ☐ a.m. ☒ p.m.

at: 419 N 4th St, Shelton WA 98584 *court's address* in _____ *room or department*

Family Law Docket
docket / calendar or judge / commissioner's name

2. The purpose of this hearing is *(specify)*: Motion for Temporary Orders

Warning! If you do not go to the hearing, the court may sign orders without hearing your side.

This hearing was requested by: ☐ Petitioner or his lawyer ☒ Respondent or her lawyer

DocuSigned by:
Andrea Poplawski
D2AFE71617C94AD...
Person asking for this hearing signs here

Andrea Poplawski, WSBA No. 32246
Print name (if lawyer, also list WSBA #)

_____
Date

I agree to accept legal papers for this case at:
590 Waterfront Way
address
Vancouver, WA 98660
city *state* *zip*
(Optional) *email:* andrea@cowlitzgroup.com

This does **not** have to be your home address. If this address changes before the case ends, you **must** notify all parties and the court clerk in writing. You may use the *Notice of Address Change form* (FL All Family 120). A party must also update their *Confidential Information* form (FL All Family 001) if this case involves parentage or child support.

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TEL 360-597-7585

Superior Court of Washington, County of Mason

In re: Petitioner/s *(person/s who started this case)*: RICHARD MOORE And Respondent/s *(other party/parties)*: MICHELLE MOORE	No. 23-3-00100-23 Sealed Financial Source Documents (Cover Sheet) (SEALFN) ☑ Clerk's action required. *For use in Family Law and Guardianship cases.*

Sealed Financial Source Documents
(Cover Sheet)

Use this form *as a cover sheet to keep your financial documents* ***private*** *from the public. On the first page of each document, write the word "SEALED" 1 inch from the top of the page.*

Check the documents you are attaching to this cover sheet to be sealed:

X Income tax records (2020,2021 and 2022) ☐ Pay stubs or other proof of earnings

☐ Credit card statements ☐ Bank statements

☐ Checks or the equivalent ☐ Loan application documents

☐ Check registers ☐ Retirement plan orders

☐ Other financial information sealed by court order *(specify):* _____

Submitted by: ☐ Petitioner or his/her lawyer X Respondent or his/her lawyer

Andrea Poplawski, WSBA #32246

Of counsel Attorney for Respondent

Important! The other person and the lawyers in your case can see your **sealed** documents. If you need to keep your address information private for safety reasons, you may cross out or delete your address information.

Form **1040-X** (Rev. January 2020)

Department of the Treasury-Internal Revenue Service

Amended U.S. Individual Income Tax Return

▸ Go to *www.irs.gov/Form1040X* for instructions and the latest information.

OMB No. 1545-0074

This return is for calendar year [X] 2019 [ ] 2018 [ ] 2017 [ ] 2016
Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial	Last name	Your social security number
RICHARD B	MOORE	030-48-8592
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MICHELE C	MOORE	504-06-5060
Current home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Your phone number
230 E HILLSIDE DRIVE		(360) 509-1342
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		
Belfair, WA 98528		
Foreign country name	Foreign province/state/county	Foreign postal code

Amended return filing status. You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.

[ ] Single [X] Married filing jointly [ ] Married filing separately (MFS) [ ] Qualifying widow(er) (QW) [ ] Head of household (HOH)

[ ] **Full-year health care coverage (or, for amended 2018 returns only, exempt).** If amending a 2019 return, leave blank. See instructions.

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

Use Part III on the back to explain any changes

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) — explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ▸ [ ]	1	376,589.	-131,302.	245,287.
2 Itemized deductions or standard deduction	2	90,342.	-1,076.	89,266.
3 Subtract line 2 from line 1	3	286,247.	-130,226.	156,021.
4a Exemptions (amended 2017 or earlier returns only). **If changing,** complete Part I on page 2 and enter the amount from line 29	4a			
b Qualified business income deduction (amended 2018 or later returns only)	4b	57,249.	-26,045.	31,204.
5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0-	5	228,998.	-104,181.	124,817.
Tax Liability				
6 Tax. Enter method(s) used to figure tax (see instructions): TCW	6	43,309.	-24,132.	19,177.
7 Credits. If a general business credit carryback is included, check here ▸ [ ]	7	2,000.		2,000.
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	41,309.	-24,132.	17,177.
9 Health care: individual responsibility (amended 2018 or earlier returns only). See instructions	9			
10 Other taxes	10			
11 Total tax. Add lines 8, 9, and 10	11	41,309.	-24,132.	17,177.
Payments				
12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (**If changing,** see instructions.)	12	4,160.		4,160.
13 Estimated tax payments, including amount applied from prior year's return	13			
14 Earned income credit (EIC)	14			
15 Refundable credits from: [ ] Schedule 8812 Form(s) [ ] 2439 [ ] 4136 [ ] 8863 [ ] 8885 [ ] 8962 or [ ] other (specify):	15			
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			37,149.
17 Total payments. Add lines 12 through 15, column C, and line 16	17			41,309.
Refund or Amount You Owe				
18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18			
19 Subtract line 18 from line 17. (If less than zero, see instructions.)	19			41,309.
20 **Amount you owe.** If line 11, column C, is more than line 19, enter the difference	20			
21 If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return	21			24,132.
22 Amount of line 21 you want **refunded to you**	22			24,132.
23 Amount of line 21 you want **applied to your (enter year):** 2020 **estimated tax**	23			

Complete and sign this form on page 2.

Department of the Treasury–Internal Revenue Service (99)

U.S. Individual Income Tax Return

2019 | OMB No. 1545-0074 | IRS Use Only – Do not write or staple in this space.

Filing Status: ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial	Last name	Your social security number
RICHARD B	MOORE	030-48-8592
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MICHELE C	MOORE	504-06-5060

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

230 E HILLSIDE DRIVE

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Belfair, WA 98528

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

If more than four dependents, see inst. and check here ▶ ☐

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, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) check if qualifies for (see inst.): Child tax credit	Credit for other dependents
MIA WALLACE	659-56-5305	Daughter	☒	☐
			☐	☐
			☐	☐
			☐	☐

Standard Deduction for -
- Single or married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	62,400.
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch.B if required	2b	
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
c	Pensions and annuities	4c	d Taxable amount	4d	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			6	
7a	Other income from Schedule 1, line 9			7a	182,887.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	245,287.
8a	Adjustments to income from Schedule 1, line 22			8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	245,287.
9	**Standard deduction or itemized deductions** (from Schedule A)	9	89,266.		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	31,204.		
11a	Add lines 9 and 10			11a	120,470.
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	124,817.

12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	19,177.		
b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b	19,177.
13a	Child tax credit or credit for other dependents	13a	2,000.		
b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b	2,000.
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	17,177.
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	0.
16	Add lines 14 and 15. This is your **total tax** ▶			16	17,177.
17	Federal income tax withheld from Forms W-2 and 1099			17	4,160.
18	Other payments and refundable credits:				
a	Earned income credit (EIC) NO	18a			
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c			
d	Schedule 3, line 14	18d			
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e	0.
19	Add lines 17 and 18e. These are your **total payments** ▶			19	4,160.
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20	0.
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			21a	0.
▶ b	Routing number _____ ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number _____				
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22			
23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23	13,017.
24	Estimated tax penalty (see instructions) ▶	24			

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

Amount you owe

Third Party Designee (Other than paid preparer)

Do you want to allow another person (other than your paid preparer) 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.

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

Your signature: Richard Moore Date 3/16/23 Your occupation General Contractor If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. Michele Moore Date 3/16/23 Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no. (360) 509-1342 Email address

SIGN & DATE

Paid Preparer Use Only

Preparer's name: Mark J Heistad Preparer's signature: Date 03/11/23 PTIN 43607 Check if: ☒ 3rd Party Designee ☐ Self-employed

Firm's name ▶ MV Tax Solutions (MVTAX.ORG) Phone no. (360) 424-7831

Firm's address ▶ 1400 S. 2nd St, Mount Vernon, WA, 98273 Firm's EIN ▶ 20-8557293

Go to *www.irs.gov/Form1040* for instructions and the latest information.

UYA

Form **1040-X** (Rev. January 2020)

Department of the Treasury-Internal Revenue Service

Amended U.S. Individual Income Tax Return

▶ Go to *www.irs.gov/Form1040X* for instructions and the latest information.

OMB No. 1545-0074

This return is for calendar year ☐ 2019 ☐ 2018 ☐ 2017 ☐ 2016

Other year. Enter one: calendar year 2020 or fiscal year (month and year ended):

Your first name and middle initial	Last name	Your social security number
RICHARD B	MOORE	030-48-8592
If joint return, spouse's first name and middle initial	**Last name**	**Spouse's social security number**
MICHELE C	MOORE	504-06-5060

Current home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Your phone number
230 E HILLSIDE DRIVE		(360) 509-1342

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Belfair, WA 98528

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

Amended return filing status. You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ **Full-year health care coverage (or, for amended 2018 returns only, exempt).** If amending a 2019 return, leave blank. See instructions.

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Qualifying widow(er) (QW) ☐ Head of household (HOH)

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

Use Part III on the back to explain any changes

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) — explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ▶ ☐	1	607,007.	-133,163.	473,844.
2 Itemized deductions or standard deduction	2	80,076.		80,076.
3 Subtract line 2 from line 1	3	526,931.	-133,163.	393,768.
4a Exemptions (amended 2017 or earlier returns only). **If changing,** complete Part I on page 2 and enter the amount from line 29	4a			
b Qualified business income deduction (amended 2018 or later returns only)	4b	103,646.	-24,892.	78,754.
5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0-	5	423,285.	-108,271.	315,014.
Tax Liability				
6 Tax. Enter method(s) used to figure tax (see instructions): TCW	6	97,740.	-33,978.	63,762.
7 Credits. If a general business credit carryback is included, check here ▶ ☐	7			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	97,740.	-33,978.	63,762.
9 Health care: individual responsibility (amended 2018 or earlier returns only). See instructions	9			
10 Other taxes	10			
11 Total tax. Add lines 8, 9, and 10	11	97,740.	-33,978.	63,762.
Payments				
12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. **(If changing,** see instructions.)	12	4,187.		4,187.
13 Estimated tax payments, including amount applied from prior year's return	13			
14 Earned income credit (EIC)	14			
15 Refundable credits from: ☐ Schedule 8812 Form(s) ☐ 2439 ☐ 4136 ☐ 8863 ☐ 8885 ☐ 8962 or ☐ other (specify):	15			
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			93,553.
17 Total payments. Add lines 12 through 15, column C, and line 16	17			97,740.
Refund or Amount You Owe				
18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18			
19 Subtract line 18 from line 17. (If less than zero, see instructions.)	19			97,740.
20 **Amount you owe.** If line 11, column C, is more than line 19, enter the difference	20			
21 If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return	21			33,978.
22 Amount of line 21 you want **refunded to you**	22			33,978.
23 Amount of line 21 you want **applied to your (enter year):** 2021 **estimated tax**	23			

Complete and sign this form on page 2

Part I Exemptions and Dependents

Complete this part **only** if any information relating to exemptions (to dependents if amending your 2018 or later return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 or later return).

CAUTION *For amended 2018 or later returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines.*

Note: See the Forms 1040 and 1040-SR, or Form 1040A, instructions for the tax year being amended. See also the Form 1040-X instructions.

			A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24	Yourself and spouse. **Caution:** If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 or later return, leave line blank	24			
25	Your dependent children who lived with you	25			
26	Your dependent children who did not live with you due to divorce or separation	26			
27	Other dependents	27			
28	Total number of exemptions. Add lines 24 through 27. If amending your 2018 or later return, leave line blank	28	0	0	0
29	Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 or later return, leave line blank	29			

30 List **ALL** dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and check here ▶ ☐

Dependents (see instructions): (a) First name Last name	(b) Social security number	(c) Relationship to you	(d) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents (amended 2018 or later returns only)
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Part II Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.

☐ Check here if you didn't previously want $3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want $3 to go to the fund, but now does.

Part III Explanation of Changes.

In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

T/P'S WHOLLY OWNED S CORPORATION SOLD TWO SPEC HOMES WITH A PARTNER. PREVIOUS ACCOUNTANT INCLUDED PARTNERS PORTION OF SALE IN T/P'S CORP INCOME. THIS AMENDED RETURN REMOVES THE PARTNERS SALE FROM HIS S CORP RETURN.

Remember to keep a copy of this form for your records.

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.

Sign Here

▶ Richard Moore 3/16/23 General Contractor
Your signature Date Your occupation

▶ Michelle Moore 3/16/23
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

SIGN HERE

SIGN & DATE

Paid Preparer Use Only

▶ 03/11/23 MV Tax Solutions (MVTAX.ORG)
Preparer's signature Date Firm's name (or yours if self-employed)

Mark J Heistad 1400 S. 2nd St Mount Vernon WA 98273
Print/type preparer's name Firm's address and ZIP code

P00443607 ☐ Check if self-employed (360) 424-7831 20-8557293
PTIN Phone number EIN

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Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2020** 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 widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
RICHARD	MOORE	***-**-8592
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MICHELLE	MOORE	***-**-5060

Home address (number and street). If you have a P.O box, see instructions. 230 E HILLSIDE DRIVE — Apt. no.

City, town or post office. If you have a foreign address, also complete spaces below. BELFAIR — State WA — ZIP code 98528

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

At anytime during 2020, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? ☐ 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, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
MIA	WALLACE	***-**-5305	Daughter	☒	

If more than four dependents, see instructions and check here ☐ ▶

Attach Sch.B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2			1 63,600
	2a	Tax-exempt interest	2a	b Taxable interest	2b
	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRA distributions	4a	b Taxable amount	4b
	5a	Pensions and annuities	5a	b Taxable amount	5b
	6a	Soc. sec. ben.	6a	b Taxable amount	6b
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7
	8	Other income from Schedule 1, line 9			8 543,407
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9 607,007
	10	Adjustments to income:			
	a	From Schedule 1, line 22	10a	0	
	b	Charitable contributions if you take the standard deduction. See instructions	10b		
	c	Add line 10a and 10b. These are your **total adjustments to income**			10c
	11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶			11 607,007
	12	**Standard deduction or itemized deductions** (from Schedule A)			12 80,076
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A			13 103,646
	14	Add lines 12 and 13			14 183,722
	15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15 423,285

Standard Deduction for –
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2020)

DAA

	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 ☐ 3		16	97,740
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	97,740
	19	Child tax credit or credit for other dependents		19	
	20	Amount from Schedule 3, line 7		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	97,740
	23	Other taxes, including self-employment tax, from Schedule 2, line 10		23	
	24	Add lines 22 and 23. This is your **total tax** ▶		24	97,740
	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 4,187		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	4,187
If you have a qualifying child, attach Sch. EIC.	26	2020 estimated tax payments and amount applied from 2019 return.		26	
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit. Attach Schedule 8812	28		
If you have nontaxable combat pay, see instructions.	29	American opportunity credit from Form 8863, line 8	29		
	30	Recovery rebate credit. See instructions	30 0		
	31	Amount from Schedule 3, line 13	31		
	32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶		32	
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	4,187
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
Direct deposit? See instructions	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	
	▶b	Routing number	▶c Type: ☐ Checking ☐ Savings		
	▶d	Account number			
	36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe now** ▶		37	93,858
For details on how to pay, see instructions.		**Note:** Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
	38	Estimated tax penalty (see instructions) ▶	38 305		

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 ▶ CECIL R. WHITLOCK CPA | Phone no. ▶ 360-479-7922 | Personal identification number (PIN) ▶ 10000

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		CONTRACTOR	
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.)
		OFFICE ASSISTANT	

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
CECIL R. WHITLOCK CPA	CECIL R. WHITLOCK CPA	05/04/21	*********	☐ Self-employed

Firm's name ▶ Whitlock & Forster, LLC — Phone no. 360-479-7922

Firm's address ▶ 311 Naval Ave, Bremerton, WA 98312 — Firm's EIN ▶ **-***0323

Go to www.irs.gov/Form1040 for instructions and the latest information.

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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

2020

Attachment Sequence No. 01

Name(s) shown on Form 1040,1040-SR, or 1040-NR: RICHARD & MICHELLE MOORE

Your social security number: 030-48-8592

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	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	543,407
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	543,407

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

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m **2210**

artment of the Treasury
nal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Go to *www.irs.gov/Form2210* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-0074

2020

Attachment Sequence No. **06**

ne(s) shown on tax return	Identifying number
RICHARD & MICHELLE MOORE	***-**-8592

Do You Have To File Form 2210?

omplete lines 1 through 7 below. Is line 4 or line 7 less than 1,000? — **Yes** → **Don't file Form 2210.** You don't owe a penalty.

↓ **No**

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** → You don't owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

↓ **No**

You may owe a penalty. Does any box in Part II below apply? — **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?

↓ **No**

Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

From "You must" → **No** → You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

From "You must" → **Yes** → You must figure your penalty.

Part I Required Annual Payment

1	Enter your 2020 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	97,740
2	Other taxes, including the portion of 2020 self-employment tax to which the estimated tax requirement applies and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	4	97,740
5	Multiply line 4 by 90% (0.90) — 5: 87,966		
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	6	4,187
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	7	93,553
8	Maximum required annual payment based on prior year's tax (see instructions)	8	45,440
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	45,440

Next: Is line 9 more than line 6?

☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.

☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 or Form 2210, but you aren't required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2019 or 2020, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

CHARD & MICHELLE MOORE 030-48-8592

2210 (2020) Page 3

Part IV Regular Method (See the instructions if you're filing Form 1040-NR.)

ction A–Figure Your Underpayment

lendar year filers skip column (b); fiscal year filers, instructions.)

		Payment Due Dates (a) 7/15/20	(b)	(c) 9/15/20	(d) 1/15/21
equired installments. If box C in Part II applies, ombine the Schedule AI, line 27, columns (a) and b) amounts and enter the result here in column (a), hen enter the Schedule AI, line 27, columns (c) and d) amounts in the corresponding columns (c) and d) here. Otherwise, calendar year filers, enter the ollowing percentages of Form 2210, line 9, as ollows: 50% (0.50) in column (a) and 25% (0.25) in olumns (c) and (d) (skip column (b) entirely). For iscal year filers, see instructions	18	0		0	45,440
Estimated tax paid and tax withheld (see the nstructions). For column (a) only, also enter the amount from line 19 on line 23, column (a). If line 19 s equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. **Don't file Form 2210 unless you checked a box in Part II**	19	2,094		1,047	1,046

Complete lines 20 through 26 of one column before going to line 20 of the next column.

Enter the amount, if any, from line 26 in the previous column	20			2,094	3,141
Add lines 19 and 20	21			3,141	4,187
Add the amounts on lines 24 and 25 in the previous column	22				
Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	2,094		3,141	4,187
If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24			0	
Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 ▶	25				41,253
Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	2,094		3,141	

ction B–Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B — Figure the Penalty in the tructions.)

See 2210 Worksheet

Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B — Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** ▶	27	305

RICHARD & MICHELLE MOORE

030-48-8592

m 2210 (2020) Page 4

hedule AI—Annualized Income Installment Method (See the instructions.)

ates and trusts, **don't** use the period ending dates shown to the right. lead, use the following: 2/29/20, 4/30/20, 7/31/20, and 11/30/20.

Part I Annualized Income Installments

		(a) 1/1/20–3/31/20	(b) 1/1/20–5/31/20	(c) 1/1/20–8/31/20	(d) 1/1/20–12/31/20
Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1	15,900	26,500	42,400	607,007
Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
Annualized income. Multiply line 1 by line 2	3	63,600	63,600	63,600	607,007
If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. **Exception:** Estates and trusts, skip to line 9	4	19,394	32,323	51,717	77,576
Annualization amounts	5	4	2.4	1.5	1
Multiply line 4 by line 5	6	77,576	77,575	77,576	77,576
In each column, enter the full amount of your standard deduction from Form 1040 or 1040-SR, line 12. (Form 1040-NR filers, enter -0-. **Exception:** Indian students and business apprentices, see instructions.)	7	24,800	24,800	24,800	24,800
Enter the **larger** of line 6 or line 7	8	77,576	77,575	77,576	77,576
Deduction for qualified business income. **Estates and trusts:** Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9	25,912	43,186	69,097	103,646
Add lines 8 and 9	10	103,488	120,761	146,673	181,222
Subtract line 10 from line 3	11	-39,888	-57,161	-83,073	425,785
Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)	12	0	0	0	0
Subtract line 12 from line 11. If zero or less, enter -0-	13				425,785
Figure your tax on the amount on line 13. See instructions	14	0	0	0	98,615
Self-employment tax from line 36 (complete Part II below)	15				
Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See instructions	16				
Total tax. Add lines 14, 15, and 16	17	0	0	0	98,615
For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	18				
Subtract line 18 from line 17. If zero or less, enter -0-	19	0	0	0	98,615
Applicable percentage	20	22.5%	45%	67.5%	90%
Multiply line 19 by line 20	21	0	0	0	88,754

Complete lines 22–27 of one column before going to line 22 of the next column.

Enter the total of the amounts in all previous columns of line 27	22				
Subtract line 22 from line 21. If zero or less, enter -0-	23	0	0	0	88,754
Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	11,360	11,360	11,360	11,360
Subtract line 27 of the previous column from line 26 of that column	25		11,360	22,720	34,080
Add lines 24 and 25	26	11,360	22,720	34,080	45,440
Enter the **smaller** of line 23 or line 26 here and on Form 2210, Part IV, line 18 ▶	27	0	0	0	45,440

Part II Annualized Self-Employment Tax (Form 1040, 1040-SR, or 1040-NR filers only)

Net earnings from self-employment for the period (see instructions)	28				
Prorated social security tax limit	29				
Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. **Exception:** If you filed Form 4137 or Form 8919, see instructions	30				
Subtract line 30 from line 29. If zero or less, enter -0-	31				
Annualization amounts (see instructions)	32				
Multiply line 32 by the **smaller** of line 28 or line 31	33				
Annualization amounts	34	0.116	0.0696	0.0435	0.029
Multiply line 28 by line 34	35				
Add lines 33 and 35. Enter here and on line 15 above ▶	36				

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Form **2210** | **Underpayment of Estimated Tax Worksheet** | **2020**

e(s) shown on return
RICHARD & MICHELLE MOORE

Social security number
030-48-8592

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	07/15/20	07/15/20	09/15/20	01/15/21
Amount of underpayment				41,253
Prior year overpayment applied				
Withholding	1,047	1,047	1,047	1,046
Excess FICA				
Other payments				

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment					
Amount of payment					

Qtr	From	To	Underpayment	#Days	Rate %	Penalty
4	1/15/21	4/15/21	41,253	90	3.00	305
	Total Penalty					305

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2020

Attachment Sequence No. 07

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

RICHARD & MICHELLE MOORE

Your social security number
030-48-8592

Medical	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)		1	5,220	
Dental Expenses	2 Enter amount from Form 1040 or 1040-SR, line 11	2 607,007			
	3 Multiply line 2 by 7.5% (0.075)		3	45,526	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4 0
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ X		5a	3,223	
	b State and local real estate taxes (see instructions)		5b	2,762	
	c State and local personal property taxes		5c	158	
	d Add lines 5a through 5c		5d	6,143	
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)		5e	6,143	
	6 Other taxes. List type and amount ▶		6		
	7 Add lines 5e and 6				7 6,143
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐				
Note: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	11,036	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Mortgage insurance premiums (see instructions)		8d		
	e Add lines 8a through 8d		8e	11,036	
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9				10 11,036
Gifts to Charity	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions	17,297	11	17,297	
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500		12	45,600	
	13 Carryover from prior year		13		
	14 Add lines 11 through 13				14 62,897
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ▶				16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12				17 80,076
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐				

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2020

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n 1040)

nent of the Treasury Revenue Service (99)

) shown on return

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

2020

Attachment Sequence No. 13

CHARD & MICHELLE MOORE

Your social security number: 030-48-8592

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.

Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions — Yes [ ] No [X]

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

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

A 61 NE OLD BELFAIR HWY, BELFAIR, WA 98258

B 71 NE OLD BELFAIR HWY, BELFAIR, WA 98258

Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
1		A	366		
4		B	366		
		C			

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

me: Properties:		A	B	C
Rents received	3			
Royalties received	4			
nses:				
Advertising	5			
Auto and travel (see instructions)	6			
Cleaning and maintenance	7			
Commissions	8			
Insurance	9	563		
Legal and other professional fees	10			
Management fees	11			
Mortgage interest paid to banks, etc. (see instructions)	12	6,285		
Other interest	13			
Repairs	14			
Supplies	15			
Taxes	16	1,445		
Utilities	17			
Depreciation expense or depletion	18	6,410	4,102	
Other (list) ▶	19			
Total expenses. Add lines 5 through 19	20	14,703	4,102	
Subtract line 20 from line 3 (rents) and/or 4 (royalties). If esult is a (loss), see instructions to find out if you must e Form 6198	21	-14,703	-4,102	
Deductible rental real estate loss after limitation, if any, n Form 8582 (see instructions)	22	(14,703)	(4,102)	( )
Total of all amounts reported on line 3 for all rental properties	23a			
Total of all amounts reported on line 4 for all royalty properties	23b			
Total of all amounts reported on line 12 for all properties	23c	6,285		
Total of all amounts reported on line 18 for all properties	23d	10,512		
Total of all amounts reported on line 20 for all properties	23e	18,805		

Income. Add positive amounts shown on line 21. **Do not** include any losses	24	0
Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(18,805)
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	-18,805

Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

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.

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

	(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	SOUTH SHORE CONSTRUCTION INC.	S		91-1970954	X	
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			0		562,212
B					
C					
D					
29a Totals					562,212
b Totals					

30	Add columns (h) and (k) of line 29a	30	562,212
31	Add columns (g), (i), and (j) of line 29b	31	(0)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	562,212

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
33 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	543,40
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	-18,805

Form **6251**

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ 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
2020
Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
RICHARD & MICHELLE MOORE

Your social security number
030-48-8592

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

	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 lines 12 and 13 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	425,785
a	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	6,143
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	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 8. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
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	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	-1,831
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	
	Other adjustments, including income-based related adjustments	3	
	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than $745,200, see instructions.)	4	430,09

Part II Alternative Minimum Tax (AMT)

Exemption.

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 518,400	$ 72,900
Married filing jointly or qualifying widow(er)	1,036,800	113,400
Married filing separately	518,400	56,700

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

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	5	113,4
	6	316,6
• 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 $197,900 or less ($98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately) from the result.	7	84,7
Alternative minimum tax foreign tax credit (see instructions)	8	
Tentative minimum tax. Subtract line 8 from line 7	9	84,7
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 any foreign tax credit from Schedule 3 (Form 1040), line 1. 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	98,6
AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	

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8995-A

Qualified Business Income Deduction

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294

2020

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

CHARD & MICHELLE MOORE

Your taxpayer identification number

030-48-8592

*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 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 $163,300 ($326,600 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.

	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	RESIDENTIAL CONSTRUCTION	☐	☐	91-1970954	☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
Qualified business income from the trade, business, or aggregation. See instructions	2	543,407		
Multiply line 2 by 20% (0.20). If your taxable income is $163,300 or less ($326,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	108,681		
Allocable share of W-2 wages from the trade, business, or aggregation	4	207,291		
Multiply line 4 by 50% (0.50)	5	103,646		
Multiply line 4 by 25% (0.25)	6	51,823		
Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	558,957		
Multiply line 7 by 2.5% (0.025)	8	13,974		
Add lines 6 and 8	9	65,797		
Enter the greater of line 5 or line 9	10	103,646		
W-2 wage and UBIA qualified property limitation. Enter the smaller of line 3 or line 10	11	103,646		
Phased-in reduction. Enter the amount from line 26, if any. See instructions	12			
Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	103,646		
Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
Qualified business income component. Subtract line 14 from line 13	15	103,646		
Total qualified business income component. Add all amounts reported on line 15 ▶	16	103,646		

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $163,300 but not $213,300 ($326,600 and $426,600 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				
21	Threshold. Enter $163,300 ($326,600 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
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	103,646		
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	0		
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	103,646
33	Taxable income before qualified business income deduction	33	529,431		
34	Net capital gain. See instructions	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	529,431
36	Income limitation. Multiply line 35 by 20% (0.20)			36	105,886
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	103,646
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	103,646
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

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SCHEDULE C (Form 8995-A)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

▶ Attach to Form 8995-A.

▶ Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294

2020

Attachment Sequence No. **55D**

Name(s) shown on return

RICHARD & MICHELLE MOORE

Your taxpayer identification number

030-48-8592

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
1	61 BELFAIR HWY	-14,703	( )	
	COMMUNITY FOOD PANTRY	-4,102	( )	
	RESIDENTIAL CONSTRUCTION	562,212	(18,805)	543,407

2	Qualified business net (loss) carryforward from prior years. See instructions	2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(18,805)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	562,212
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5, the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). See instructions	5	(18,805)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	( )

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Form **8960**

Department of the Treasury
Internal Revenue Service (99)

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

2020

Attachment Sequence No. 72

Name(s) shown on your tax return

RICHARD & MICHELLE MOORE

Your social security number or EIN

030-48-8592

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	
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	543,407		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-543,407		
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	

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	
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	607,007		
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	357,007		
16	Enter the smaller of line 12 or line 15			16	
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	
	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 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	

Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2

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8283

(December 2020)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.

▶ Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. 155

Name(s) shown on your income tax return
RICHARD & MICHELLE MOORE

Identifying number
030-48-8592

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. See instructions.

Part I Information on Donated Property–If you need more space, attach a statement.

	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
1 A	COMMUNITY FOOD PANTRY PO BOX 1858 BELFAIR WA 98258	☐	COMMERCIAL BUILDING
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	Various	Various	Purchase		45,600	Sales
B						
C						
D						
E						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)–Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

a ☐ Art * (contribution of $20,000 or more)
b ☐ Qualified Conservation Contribution
c ☐ Equipment
d ☐ Art* (contribution of less than $20,000)
e ☐ Other Real Estate
f ☐ Securities
g ☐ Collectibles**
h ☐ Intellectual Property
i ☐ Vehicles
j ☐ Clothing and household items
k ☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3

	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received and attach a separate statement.	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution contribution (see instructions)
A						
B						
C						

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2020)

Form 1040 | **Shareholder's Basis Worksheet Page 1** | 2020

RICHARD MOORE

Name of Entity: SOUTH SHORE CONSTRUCTION INC.

Taxpayer Identification Number: 030-48-8592

Passive Activity Type: Not Passive

EIN 91-1970954

K1 Unit 1

Shareholder Stock Basis

Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero		1.	446,144
Increases to stock basis			
Capital contributions	2.		
Ordinary business income	3.	562,212	
Net rental real estate income	4.		
Other net rental income	5.		
Interest, dividends and royalties	6.		
Net capital gains	7.		
Net section 1231 gain and ordinary business gain	8.		
Tax-exempt interest and other tax-exempt income	9.		
Other income	10.		
Excess of deductions for depletion over basis of property (other than oil and gas)	11.		
Other increases to stock basis	12.		
Total increases to stock basis. Combine lines 2 through 12		13.	562,212
Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here		14.	1,008,356
Decreases to stock basis			
Distributions allowed		15.	93,461
Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0 -		16.	914,895
Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17.	67	
Other decreases to stock basis	18.		
Amount used to restore loan basis	19.		
Total decreases (other than distributions) to stock basis. Combine lines 17 through 19		20.	67
Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero		21.	914,828

Shareholder Loan Basis

Beginning of year loan basis. Per IRC 1367(b)(2)(A) do not enter an amount below zero	22.		
Loans to corporation	23.		
Loan basis restored from line 19 above	24.		
Other increases to loan basis	25.		
Loan repayments from line 40	26.		
Loan basis before losses and deductions. Combine lines 22 through 26		27.	0
Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2)	28.		
Other decreases to loan basis	29.		
Total decreases to loan basis. Add lines 28 and 29		30.	0
Loan basis at the end of year (Subtract line 30 from line 27). Per IRC 1367(b)(2)(A) do not enter an amount below zero		31.	0
Stock and loan basis at the end of the year (Add lines 21 and line 31)		32.	914,828

Gain Recognized on Excess Distributions

Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	33.	93,461
Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	34.	1,008,356
Total gain recognized on excess distributions. (Subtract line 34 from line 33)	35.	0

- Sch D/8949, short-term capital gain _____
- Sch D/8949, long-term capital gain _____

Gain Recognized on Repayment of Shareholder Loan

Loan basis at beginning of tax year	36.	
Basis restored - amount used in prior years to offset losses	37.	
Loan basis before loan repayment. Add line 36 and line 37	38.	
Face amount of shareholder loan at beginning of tax year	39.	
Loan repayments to shareholder during tax year	40.	
Nontaxable return of loan basis. Divide line 38 by line 39 and multiply the result by line 40	41.	
Gain recognized on repayment of shareholder loan (Subtract line 41 from line 40)	42.	

- Sch D/8949, short-term capital gain _____
- Sch D/8949, long-term capital gain _____
- Ordinary income on Schedule E page 2 _____

Form 1040

Name RICHARD MOORE

Shareholder's Basis Worksheet Page 2

2020

Entity Name SOUTH SHORE CONSTRUCTION INC. EIN 91-1970954 Passive Activity Type Not Passive Id No. 030-48-8592

Basis reduced by nondeductible items before loss and deduction items K1 Unit 1

Loss Allocated to Shareholder Stock and Loan Basis

	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp										
& oil/gas depletion deduction:										
Losses and deductions:		67	67	1.0000	67					67
Ordinary business loss										
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense										
Cash contributions										
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Depletion										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions										
Foreign taxes				1.0000						
Total losses and deductions		67	67		67					67
Total nonded and deductible items										

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Form **1040**

General Sales Tax Deduction Worksheet

2020

Name as shown on return: **RICHARD & MICHELLE MOORE**

Taxpayer Identification Number: **030-48-8592**

State of: **Washington**

Locality of: **MASON COUNTY**

General Sales Tax from IRS Tables

1.	Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11	1.	607,007
2.	Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges)	2.	
3.	Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation. Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2020	3.	
4.	Add lines 1 through 3, this is income for general sales tax table purposes	4.	607,007
5.	Enter the amount from the sales tax table in the Schedule A instructions. Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8 and enter the amount from line 5 on line 9	5.	2,327
6.	Enter the number of days of residence in state	6.	
7.	Total days in year	7.	366
8.	Divide line 6 by line 7 (rounded to at least 3 decimal places)	8.	
9.	Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table.	9.	2,327

Local Sales Tax Using IRS Tables

10.	Enter the amount from the sales tax table in the Schedule A instructions.	10.	2,327
11.	If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions.	11.	
12.	Enter the local general sales tax rate (exclude statewide local sales tax rate)	12.	2.50000
13.	Enter the state general sales tax rate (include statewide local sales tax rate)	13.	6.5000
14.	Divide line 12 by line 13 (rounded to at least 3 decimal places)	14.	0.385
15.	If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19	15.	896
	If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19		
16.	Enter the number of days of residence in locality	16.	
17.	Total days in year	17.	366
18.	Divide line 16 by line 17 (rounded to at least 3 decimal places)	18.	
19.	Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables.	19.	896

General Sales Tax Summary

20.	Enter the sum of line 9 from all General Sales Tax Deduction Worksheets	20.	2,327
21.	Enter the sum of line 19 from all General Sales Tax Deduction Worksheets	21.	896
22.	Add lines 20 and 21, this is the total General Sales taxes using the tables	22.	3,223
23.	Enter the actual state and local general sales taxes paid	23.	
24.	Enter the greater of line 22 or line 23	24.	3,223
25.	Enter the state and local taxes paid on specified items (major purchases)	25.	
26.	Add lines 24 and 25, this is the deductible General Sales tax	26.	3,223
27.	Enter total state and local income taxes paid	27.	

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

Schedule **E** | **Qualified Business Income Calculation Worksheet** | **2020**

Name: RICHARD & MICHELLE MOORE

Taxpayer Identification Number: 030-48-8592

Property Description: 61 BELFAIR HWY

Form/Schedule: E

Unit: 1

1.	Schedule E, Page 1, Net rental real estate income or (loss)	1.	-14,703
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior year suspended losses utilized this year:		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 expense	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8.	Reserved	8.	
9.	Reserved	9.	
10.	Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	-14,7

	Beginning of Year			End of Year		
Carryovers:	**Pre -2018**	**After 2017**	**Allowed loss**	**Pre -2018**	**After 2017**	**QBI Portion o**
Passive activity:	**(A)**	**(B)**	**(C)**	**(D)**	**(E)**	**Allowed Loss**
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

Schedule E — Qualified Business Income Calculation Worksheet — 2020

Name: RICHARD & MICHELLE MOORE

Taxpayer Identification Number: 030-48-8592

Property Description: COMMUNITY FOOD PANTRY

Form/Schedule: E

Unit: 2

1.	Schedule E, Page 1, Net rental real estate income or (loss)	1.	-4,
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior year suspended losses utilized this year:		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 expense	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8.	Reserved	8.	
9.	Reserved	9.	
10.	Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	-4

Carryovers:	Beginning of Year Pre -2018 (A)	Beginning of Year After 2017 (B)	Allowed loss (C)	End of Year Pre -2018 (D)	End of Year After 2017 (E)	QBI Portic Allowed L
Passive activity:						
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

K-1 Reconciliation Worksheet - Qualified Business Income

Name RICHARD MOORE
Entity Name SOUTH SHORE CONSTRUCTION INC.
Activity
EIN 91-1970954
Entity Type S Corporation
Passive Activity Type Not Passive
Taxpayer Identification Number 030-48-8592
Screen K1
K1 Unit 1

2020

Qualified Business Income	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income
Ordinary business inc/-loss	562,212	562,212				562,212
Net rental real estate inc/-loss						
Other net rental income/-loss						
Royalties						
Section 1231 gain (loss)						
Section 179 expense						
Disallowed Section 179 exp						
Other income (loss)						
Other income/-loss Form 1040						
Reserved						
Other deductions						
4797 ordinary income / -loss						
Depletion						
UPE + Debt financed acquisit						
Deductible part of SE tax						
Self-employed health insurance						
Self-employed qualified plans						
Ordinary gains on distribution						
Total Qualified Business Income						562,212

Form 8995 or 8995-A

Entire disposition of activity

Prior Year Suspended QBI Losses Allowed

Passive / 179	Basis	At-risk

Qualified business net (loss) carryforward from prior years
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

Suspended Loss Carryforwards	Pre -TCJA Passive	Post- TCJA Passive	Pre -TCJA Basis	Post - TCJA Basis	Pre -TCJA At-Risk	Post- TCJA At-Risk	Other carryovers
Ordinary business loss							
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Preproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

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Schedule **E** | **K-1 Reconciliation Worksheet - Qualified Business Income - Totals** | **2020**

Name: RICHARD & MICHELLE MOORE

Taxpayer identification number: 030-48-8592

Entity Name SOUTH SHORE CONSTRUCTION INC. EIN 91-1970954 Entity Type S Corporation

	Activity Description	PTP	Aggregated	SSTB
Column A	RESIDENTIAL CONSTRUCTION	☐	☐	☐
Column B		☐	☐	☐
Column C		☐	☐	☐
Column D		☐	☐	☐
Column E		☐	☐	☐

QBI or Qualified PTP items:	Column A	Column B	Column C	Column D	Column E
Ordinary business income (loss)	562,212				
Net rental real estate income (loss)					
Other net rental income (loss)					
Royalty income (loss)					
Other income (loss) to Schedule E					
Other income (loss) to 1040 Statement 1					
Section 179 expense					
Reserved					
Other deductions					
Section 1231 gain (loss)					
4797 ordinary income (loss)					
Depletion					
Basis - limitation adjustments					
At-risk - limitation adjustment					
Passive limitation adjustments					
Unreimbursed partnership expenses					
Debt financed acquisition					
Deductible part of SE tax					
Self-employed health insurance expense					
Self-employed qualified plans deduction					
Ordinary gains on distributions					
Qualified business income	562,212				
Passive - post-TCJA carryover allowed					
Basis - post-TCJA carryover allowed					
At-risk - post-TCJA carryover allowed					
W-2 wages	207,291				
Qualified property	558,957				

Other Information:

QBI allocable to cooperative pmts received	
W-2 wages allocable to qualified payments	
Section 199A(g) deduction	

4153 MOORE, RICHARD & MICHELLE
030-48-8592

Federal Statements

5/4/2021 5:00 PM

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
Net Marketplace Premiums	$ 5,220
Total	$ 5,220

Schedule A, Line 1 - Net Marketplace Premiums

Description	Amount
Total enrollment premiums - Form 1095-A	17,484
Less: Net premium tax credit (Form 8962, line 26)	0
Less: Advance payment of PTC (Form 8962, line 25)	-12,264
Less: SE health insurance deduction for specified premiums	0
Net marketplace premiums included on Schedule A, line 1	$ 5,220

Schedule A, Line 5a - State and Local General Sales Taxes

Description	Amount
General Sales Tax	$ 3,223
Total	$ 3,223

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
PNC	$ 9,441
DOVEMNUEHLE MORTGAGE	1,595
Total	$ 11,036

Schedule A, Line 8d - Qualified Mortgage Insurance Premiums

	Description	Amount
1.	Qualified mortgage insurance premiums paid in 2020: Schedule A (Form 1098)	1,677
	Total qualified mortgage insurance premiums paid in 2020	$ 1,677
2.	Adjusted gross income	607,007
3.	Phase-out threshold ($100,000; $50,000 if MFS)	100,000
4.	AGI in excess of phase-out threshold (Line 2 minus Line 3) (Increased to the next multiple of $1,000; $500 if MFS)	508,000
5.	Phase-out percentage (enter result as decimal) (Line 4 divided by $10,000; $5,000 if MFS)	1.0000
6.	Phase-out amount (Line 1 multiplied by Line 5)	1,677
7.	Qualified mortgage insurance premiums deduction (Line 1 minus Line 6)	$ 0

Schedule A, Line 11 - Charitable Contributions by Cash or Check

Description	Amount
PENINSULA BIBLE FELLOWSHIP	$ 11,475
MISCELLANEOUS CHARITIES	3,322
Total	$ 14,797

Schedule A, Line 12 - Charitable Contributions Other Than Cash or Check

Description	Amount
50% Contrib from 8283	$ 45,600
Total	$ 45,600

61 BELFAIR HWY

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 1)	$ 563		$ 563
Total	$ 563		$ 563

2020

Taxpayer Identification Number
030-48-8592

Soc Sec Wages

4153 MOORE, RICHARD & MICHELLE
030-48-8592

Federal Statements

5/4/2021 5:00 PM

61 BELFAIR HWY

Schedule E, Line 12 - Mortgage Interest Paid to Banks

Description	Gross Amount	Business Use Percentage	Net Amount
PNC	$ 6,285		$ 6,285
Total	$ 6,285		$ 6,285

Federal Statements

5/4/2021 5:00 PM

Schedule E, Line 43 - Reconciliation for Real Estate Professionals

Activity Name	Screen	Unit #	Current Year Net Income	Current Year Net Loss	Form Location
61 BELFAIR HWY	E	1		$ 14,703	Sch E Pg 1
COMMUNITY FOOD PANTRY	E	2		4,102	Sch E Pg 1
Total			$ 0	$ 18,805	

& Wages Report

2020

Taxpayer Identification Number
030-48-8592

Soc Sec Wages
63,600

Form
Name

Federal Statements

Form 6251, Line 2n - Loss Limitations

Description	Form/ Sch	AMT Inc/Loss	Regular Inc/Loss	Difference Line 2n
SOUTH SHORE CONSTRUCTION INC.	Sch E2	$ 560,381	$ 562,212	$ -1,831
Total		$ 560,381	$ 562,212	$ -1,831

Schedule C (Form 8995-A), Line 5 - Allocation of Losses to Each Trade or Business

Trade or Business	Qualified Business Income	Ratio	Allocated QBI Loss
RESIDENTIAL CONSTRUCTION	$ 562,212	1.0000	$ 18,805
Total	$ 562,212	1.0000	$ 18,805



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Form 1040

Name RICHARD

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4153 MOORE, RICHARD & MICHELLE
030-48-8592
FYE: 12/31/2020

Federal Asset Report
61 BELFAIR HWY

05/04/2021 5:00 PM

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	61 NE OLD BELFAIR HWY	1/01/11	176,270				176,270	27	MM	S/L	57,421	6,410
			176,270				176,270				57,421	6,410
Other Depreciation:												
2	LAND	1/01/11	35,000				35,000	0	--	Land	0	0
	Total Other Depreciation		35,000				35,000				0	0
	Total ACRS and Other Depreciation		35,000				35,000				0	0
	Grand Totals		211,270				211,270				57,421	6,410
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		211,270				211,270				57,421	6,410

Salaries & Wages Report

Taxpayer 030-48-8592

Federal Wages 63,600

Federal Withheld 4,187

Soc Sec Wages 63,600

4153 05/04/2021 5:00 PM

Form 1040

Name RICHARD & MICHE

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4153 MOORE, RICHARD & MICHELLE
030-48-8592
FYE: 12/31/2020

Federal Asset Report
COMMUNITY FOOD PANTRY

05/04/2021 5:00 PM

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	71 NE OLD BELFAIR HWY	1/01/17	160,000				160,000	39	MM	S/L	12,137	4,102
			160,000				160,000				12,137	4,102
Other Depreciation:												
2	LAND	1/01/17	45,000				45,000	0	--	Land	0	0
	Total Other Depreciation		45,000				45,000				0	0
	Total ACRS and Other Depreciation		45,000				45,000				0	0
	Grand Totals		205,000				205,000				12,137	4,102
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		205,000				205,000				12,137	4,102

Salaries & Wages Report

Taxpayer Id 030-48-8592

Federal Wages	Federal Withheld	Soc Sec Wages
63,600	4,187	63,600

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Form 1040

Name RICHARD & MICHE

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4153 MOORE, RICHARD & MICHELLE
030-48-8592
FYE: 12/31/2020

Federal Asset Report
COMMUNITY FOOD PANTRY

05/04/2021 5:00 PM

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	71 NE OLD BELFAIR HWY	1/01/17	160,000				160,000	39	MM	S/L	12,137	4,102
			160,000				160,000				12,137	4,102
Other Depreciation:												
2	LAND	1/01/17	45,000				45,000	0	--	Land	0	0
	Total Other Depreciation		45,000				45,000				0	0
	Total ACRS and Other Depreciation		45,000				45,000				0	0
	Grand Totals		205,000				205,000				12,137	4,102
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		205,000				205,000				12,137	4,102

Salaries & Wages Report

Taxpayer Identification
030-48-8592

Federal Wages	Federal Withheld	Soc Sec Wages
63,600	4,187	63,600

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Form 1040

Name RICHARD & MICHEL

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4153 MOORE, RICHARD & MICHELLE
030-48-8592
FYE: 12/31/2020

Qualified Property Report
61 BELFAIR HWY

05/04/2021 5:00 PM

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Qualified Property
1	61 NE OLD BELFAIR HWY	1/01/11	176,270	100.00	176,270
	Grand Total		176,270		176,270

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Form 1040 | **Salaries & Wages Report** | 2020

Name: RICHARD & MICHELLE MOORE

Taxpayer Identification Number: 030-48-8592

	T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	S	SOUTH SHORE CONSTRUCTION INC.	63,600	4,187	63,600
B	T	SOUTH SHORE CONSTRUCTION INC.			
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
Taxpayer			63,600	4,187	63,600
Spouse			63,600	4,187	63,600
Totals					

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	3,943	63,600	922				
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	3,943	63,600	922				
Spouse	3,943	63,600	922				
Totals							

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	WA					
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer						
Spouse						
Totals						

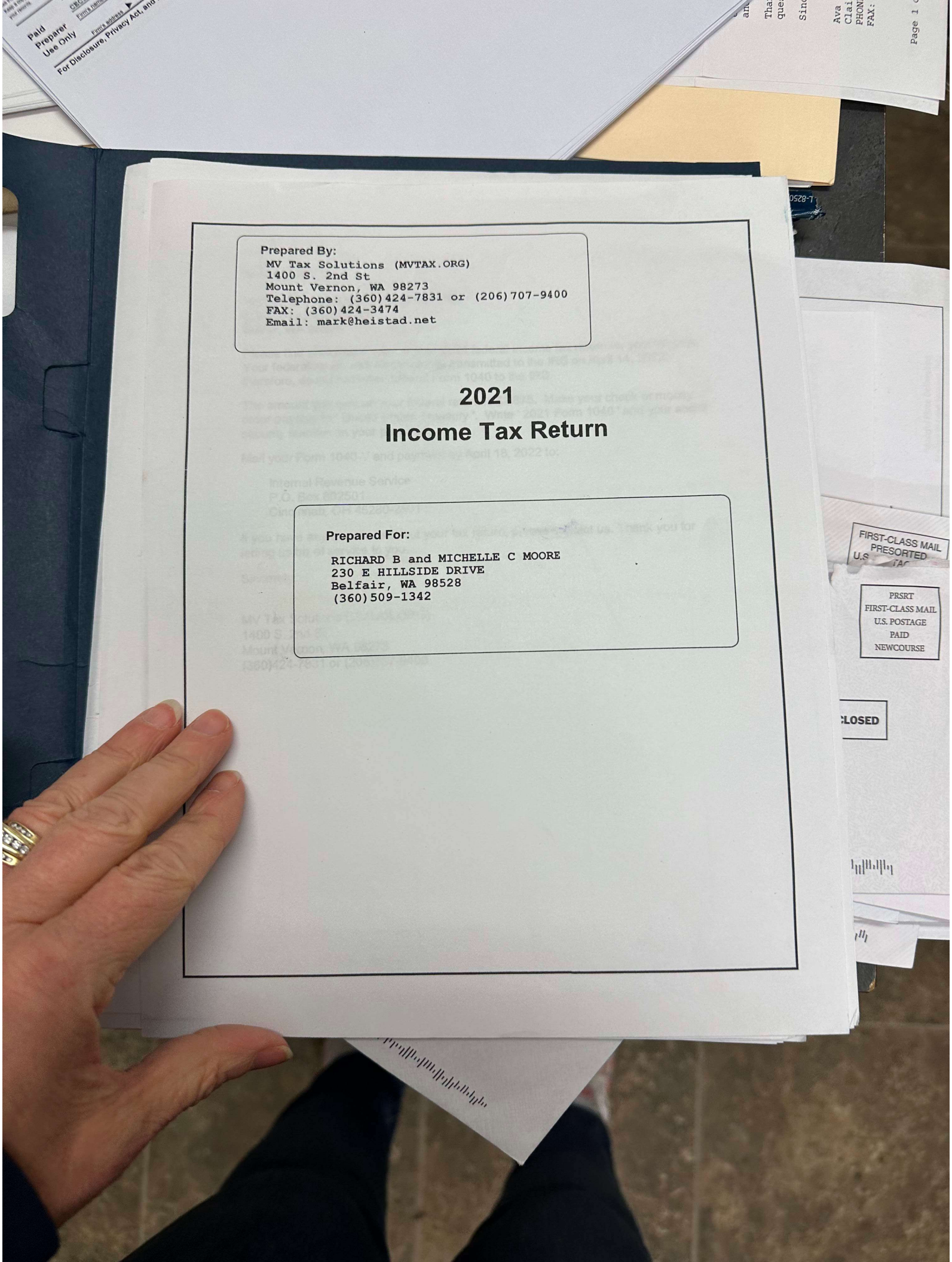
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Form **1040** | **Two Year Comparison Report - Page 1** | **2019 & 2020**

Name: RICHARD & MICHELLE MOORE

Taxpayer Identification Number: 030-48-8592

			2019	2020	Differences
	Filing Status		MFJ	MFJ	
	Dependents		1	1	
Income	1. Salaries and wages	1.	62,400	63,600	1,200
	2. Interest income	2.			
	3. Tax exempt interest income	3.			
	4. Dividend income	4.			
	5. Qualified dividend income	5.			
	6. Taxable state/local refunds	6.			
	7. Alimony received	7.			
	8. Business income/loss	8.			
	9. Capital gain/loss	9.			
	10. Other gains/losses	10.			
	11. Taxable IRA distributions	11.			
	12. Taxable pensions	12.			
	13. Rent and royalty income including farm rental	13.	-9,519	-18,805	-9,286
	14. Partnership/S corp income	14.	323,708	562,212	238,504
	15. Estate or trust income	15.			
	16. Farm income/loss	16.			
	17. Unemployment compensation	17.			
	18. Taxable social security	18.			
	19. Other income	19.			
	20. **Total income**	20.	376,589	607,007	230,418
Adjustments	21. Moving expenses	21.			
	22. Deductible part of self-employment tax	22.			
	23. SEP/SIMPLE/Qualified plans deductions	23.			
	24. SE health insurance	24.			
	25. Penalty on early withdrawal of savings	25.			
	26. Alimony paid	26.			
	27. IRA deductions	27.			
	28. Student loan interest	28.			
	29. Other adjustments (incl charitable contrib w/std ded)	29.			
	30. **Adjusted gross income**	30.	376,589	607,007	230,418
Deductions	31. Medical	31.			
	32. Taxes	32.	8,522	6,143	-2,379
	33. Interest	33.	10,982	11,036	54
	34. Contributions	34.	70,838	60,397	-10,441
	35. Casualty losses	35.			
	36. Miscellaneous expenses	36.			
	37. **Allowable itemized deductions**	37.	90,342	77,576	-12,766
	38. Standard deduction	38.	24,400	24,800	400
	39. Deduction taken	39.	Itemized 90,342	Itemized 77,576	-12,766
	40. Taxable income before Qual Bus Inc Ded (QBID)	40.	286,247	529,431	243,184
	41. QBID	41.	57,249	103,646	46,397
	42. **Taxable income**	42.	228,998	425,785	196,787



Prepared By:
MV Tax Solutions (MVTAX.ORG)
1400 S. 2nd St
Mount Vernon, WA 98273
Telephone: (360)424-7831 or (206)707-9400
FAX: (360)424-3474
Email: mark@heistad.net

2021
Income Tax Return

Prepared For:

RICHARD B and MICHELLE C MOORE
230 E HILLSIDE DRIVE
Belfair, WA 98528
(360)509-1342

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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	Social security number
RICHARD B MOORE	030-48-8592
Spouse's name	**Spouse's social security number**
MICHELLE C MOORE	504-06-5060

Part I **Tax Return Information—Tax Year Ending December 31, 2021** (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	169,263.
2	Total tax	2	8,833.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,001.
4	Amount you want refunded to you	4	
5	Amount you owe	5	2,875.

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

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

Taxpayer's PIN: check one box only

☒ I authorize MV Tax Solutions (MVTAX.ORG) (ERO firm name) to enter or generate my PIN 22400 (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ Richard B Moore Date ▶ 4/14/21

Spouse's PIN: check one box only

☒ I authorize MV Tax Solutions (MVTAX.ORG) (ERO firm name) to enter or generate my PIN 22401 (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ▶ Michelle Moore Date ▶ 4/14/21

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. 91104844922 (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 of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Mark J Heistad Date ▶ 04/14/2022

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

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

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

Form 1040 — U.S. Individual Income Tax Return 2021

Department of the Treasury–Internal Revenue Service (99) | OMB No. 1545-0074 | IRS Use Only – Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial	Last name	Your social security number
RICHARD B	MOORE	030-48-8592
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MICHELLE C	MOORE	504-06-5060

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.
230 E HILLSIDE DRIVE

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code
Belfair | WA | 98528

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

At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ 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, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here ▶ ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
	MIA WALLACE	659-56-5305	Daughter	☒	☐
				☐	☐
				☐	☐
				☐	☐

Do Not File
Client Copy

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2			1 — 62,400.
	2a	Tax-exempt interest — 2a		b Taxable interest	2b — 2.
	3a	Qualified dividends — 3a		b Ordinary dividends	3b
	4a	IRA distributions — 4a		b Taxable amount	4b
	5a	Pensions and annuities — 5a		b Taxable amount	5b
	6a	Social security benefits — 6a		b Taxable amount	6b
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7
	8	Other income from Schedule 1, line 10			8 — 106,861.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9 — 169,263.
	10	Adjustments to income from Schedule 1, line 26			10
	11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶			11 — 169,263.
	12a	**Standard deduction or itemized deductions** (from Schedule A)	12a — 73,090.		
	b	Charitable contributions if you take the standard deduction (see instructions)	12b		
	c	Add lines 12a and 12b			12c — 73,090.
	13	Qualified business income deduction from Form 8995 or Form 8995-A			13 — 19,235.
	14	Add lines 12c and 13			14 — 92,325.
	15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15 — 76,938.

Standard Deduction for -
- Single or married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked *any* box under *Standard Deduction*, see instructions.

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	8,833.
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	8,833.
19	Nonrefundable 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	8,833.
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
24	Add lines 22 and 23. This is your **total tax** ▶		24	8,833.
25	Federal income tax withheld from:			
a	Form(s) W-2	25a 4,001.		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	4,001.
26	2021 estimated tax payments and amount applied from 2020 return		26	
If you have a qualifying child, attach Sch. EIC. 27a	Earned income credit (EIC) NO	27a		
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See Instructions ▶ ☐			
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28 2,000.		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	2,000.
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	6,001.
Refund 34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	0.
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	0.
Direct deposit? See instructions. ▶ b	Routing number XXXXXX ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number XXXXXX			
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36		
Amount You Owe 37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	2,875.
38	Estimated tax penalty (see instructions) ▶	38 43.		

Do Not File Client Copy

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 ▶ Mark J Heistad Phone no. ▶360-424-7831 Personal identification number (PIN) ▶ 09530

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no. (360)509-1342 Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Mark J Heistad	Mark J Heistad	04/14/2022	P00443607	☐ Self-employed

Firm's name ▶MV Tax Solutions (MVTAX.ORG) Phone no. (360)424-7831

Firm's address ▶1400 S. 2nd St, Mount Vernon, WA, 98273 Firm's EIN ▶20-8557293

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

2021

Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
RICHARD B and MICHELLE C MOORE

Your social security number
030-48-8592

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	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	104,861.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling income	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Taxable Health Savings Account distribution	8e		
f	Alaska Permanent Fund dividends	8f		
g	Jury duty pay	8g		
h	Prizes and awards	8h		
i	Activity not engaged in for profit income	8i		
j	Stock options	8j		
k	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	8k		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
o	Section 461(l) excess business loss adjustment	8o		
p	Taxable distributions from an ABLE account (see instructions)	8p		
z	Other income. List type and amount ▸ Worksheet attached	8z 2,000.		
9	Total other income. Add lines 8a through 8z		9	2,000.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	106,861.

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Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid ▶		19a	
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 8k 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 8l	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	0.

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

▶ Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment Sequence No. 07

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

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040 or 1040-SR, line 11	2			
	3	Multiply line 2 by 7.5% (0.75)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0.
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ [X]	5a	1,787.		
	b	State and local real estate taxes (see instructions)	5b	2,698.		
	c	State and local personal property taxes	5c	311.		
	d	Add lines 5a through 5c	5d	4,796.		
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	4,796.		
	6	Other taxes. List type and amount ▶	6			
	7	Add lines 5e and 6			7	4,796.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see inst. and check this box ▶ [ ]				
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	6,856.		
	b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Mortgage insurance premiums (see instructions)	8d			
	e	Add lines 8a through 8d	8e	6,856.		
	9	Investment interest. Attach Form 4952 if required. See instructions.	9			
	10	Add lines 8e and 9			10	6,856.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	15,838.		
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	45,600.		
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	61,438.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	0.
Other Itemized Deductions	16	Other – from list in instructions. List type and amount ▶			16	0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a			17	73,090.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ [ ]				

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

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

2021

Attachment Sequence No. 13

Name(s) shown on return: RICHARD B and MICHELLE C MOORE

Your social security number: 030-48-8592

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 2021 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 61 NE OLD BELFAIR HWY, Belfair, WA 98528

B 71 NE OLD BELFAIR HWY, Belfair, WA 98528

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A 1		A	365		☐
B 4		B	365		☐
C		C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income: / Expenses:	Properties:	A	B	C
3 Rents received	3	14,400.		
4 Royalties received	4			
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	591.		
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	6,120.		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	1,291.		
17 Utilities	17			
18 Depreciation expense or depletion	18	6,410.	4,102.	
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	14,412.	4,102.	0.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-12.	-4,102.	0.
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0.)	(0.)	(0.)

23a Total of all amounts reported on line 3 for all rental properties	23a	14,400.	
b Total of all amounts reported on line 4 for all royalty properties	23b	0.	
c Total of all amounts reported on line 12 for all properties	23c	6,120.	
d Total of all amounts reported on line 18 for all properties	23d	10,512.	
e Total of all amounts reported on line 20 for all properties	23e	18,514.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(0.)
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	0.

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

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	SOUTH SHORE CONSTRUCTION IN	S	☐	91-1970954	☐	☐
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					104,861.
B					
C					
D					
29a Totals		0.			104,861.
b Totals	0.		0.	0.	

30	Add columns (h) and (k) of line 29a	30	104,861.
31	Add columns (g), (i), and (j) of line 29b	31	(0.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	104,861.

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		0.		0.
b Totals	0.		0.	

35	Add columns (d) and (f) of line 34a	35	0.
36	Add columns (c) and (e) of line 34b	36	(0.)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	0.

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	0.

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	0.
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	104,861.
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	0.
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	0.

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SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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.

1040 1040-SR 1040-NR 8812

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

Part I-A 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	169,263.
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	169,263.
4a	Number of qualifying children under age 18 with the required social security number	4a	1		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0		
c	Subtract line 4b from line 4a	4c	1		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet;** otherwise, enter -0-			5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	0		
	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 4a.				
7	Multiply line 6 by $500			7	
8	Add lines 5 and 7			8	2,000.
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	
11	Multiply line 10 by 5% (0.05)			11	
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	2,000.
13	Check all the boxes that apply to you (or your spouse if married filing jointly).				
A	Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021		X		
B	Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021		☐		

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Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	2,000.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	2,000.
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	2,000.
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	2,000.

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a Enter the amount from the **Credit Limit Worksheet A** 15a

b Enter the smaller of line 12 or line 15a 15b

Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.

1. You are not filing Form 2555.
2. Line 4a is more than zero.
3. Line 12 is more than line 15a.

c If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- 15c

d Add lines 15b and 15c. 15d

e Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- 15e

Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.

f Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III 15f

g Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR** 15g

h Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR.** 15h

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . . 16a

b Number of qualifying children under 18 with the required social security number: 0 x $1,400. Enter the result. If zero, skip Parts II-A and II-B and 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 4a.

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 $4,200 or more?

- ☐ **No.** If line 20 is zero, enter -0- on line 15c. 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

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 27a, 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 Enter this amount on line 15c 27

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Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line **Caution:** If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	0
31	Enter the smaller of line 4a or line 30	31	0
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	0
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—$60,000 • Head of household—$50,000 • All other filing statuses—$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by $2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**	40	

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Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.

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

OMB No. 1545-2294

2021

Attachment Sequence No. **55**

Name(s) shown on return

RICHARD B and MICHELLE C MOORE

Your taxpayer identification number

030-48-8592

Note. *You can claim the qualified business income deduction* ***only*** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SOUTH SHORE CONSTRUCTION INC	91-1970954	104,861.
ii			
iii			
iv			
v			

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2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	104,861.		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	104,861.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	20,972.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	20,972.
11	Taxable income before qualified business income deduction (see instructions)	11	96,173.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	96,173.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	19,235.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶			15	19,235.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

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

UYA

Form **8995** (2021)

Form **8867** (Rev. December 2021)
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

Attachment Sequence No. **70**

Taxpayer name(s) shown on return
RICHARD B and MICHELLE C MOORE

Taxpayer identification number
030-48-8592

Enter preparer's name and PTIN
Mark J Heistad P00443607

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, 1040-SS, or Schedule 8812 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)?	☐	☐	☒

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

		Yes	No	N/A
9 a	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?	☒	☐

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Form **8582**

Department of the Treasury
Internal Revenue Service (99)

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

2021

Attachment Sequence No. **858**

Name(s) shown on return

RICHARD B and MICHELLE C MOORE

Identifying number

030-48-8592

Part I 2021 Passive Activity Loss

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

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

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	0.		
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	(4,114.)		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(0.)		
d	Combine lines 1a, 1b, and 1c			1d	

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	0.		
b	Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(0.)		
d	Combine lines 2a, 2b, and 2c			2d	0.
3	Combine lines 1d and 2d. 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	-4,114.

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	4,114.
5	Enter $150,000. If married filing separately, see instructions	5	150,000.		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	169,263.		
	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	0.		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8	0.
9	Enter the **smaller** of line 4 or line 8			9	0.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11	**Total losses allowed from all passive activities for 2021.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0.

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

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
	0.	-12.	0.	0.	-12.
	0.	-4,102.	0.	0.	-4,102.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Part I, lines 1a, 1b, and 1c ▶	0.	-4,114.	0.		

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
	Sch E L22	-12.	0.002917	0.	-12.
	Sch E L22	-4,102.	0.997083	0.	-4,102.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
Total ▶		-4,114.	1.00	0.	-4,114.

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Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	Sch E L22	-12.	0.002917	-12.
	Sch E L22	-4,102.	0.997083	-4,102.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
Total ▶		-4,114.	1.00	-4,114.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	Sch E L22	-12.	-12.	0.
	Sch E L22	-4,102.	-4,102.	0.
		0.	0.	0.
		0.	0.	0.
		0.	0.	0.
Total ▶		-4,114.	-4,114.	0.

Form **8283** (Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **Go to *www.irs.gov/Form8283* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

RICHARD B and MICHELLE C MOORE

Identifying number

030-48-8592

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities — List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. See instructions.

Part I Information on Donated Property — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	COMMUNITY FOOD PANTRY PO BOX 1858 LAKE STEVENS WA 98258	☐	COMMERCIAL BUILDING USE
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	01/01/2021	Various	PURCHASE		45,600.	SALES
B						
C						
D						
E						

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Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A — Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

a ☐ Art* (contribution of $20,000 or more)
b ☐ Qualified Conservation Contribution
c ☐ Equipment
d ☐ Art* (contribution of less than $20,000)
e ☐ Other Real Estate
f ☐ Securities
g ☐ Collectibles**
h ☐ Intellectual Property
i ☐ Vehicles
j ☐ Clothing and household items
k ☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

RICHARD B and MICHELLE C MOORE | Identifying number 030-48-8592

Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions) — Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ▶ _____
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . . ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):

Name of charitable organization (donee)

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

	Yes	No
5a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c Is there a restriction limiting the donated property for a particular use?		

Part III Taxpayer (Donor) Statement — List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

▶ _____

Signature of taxpayer (donor) ▶ _____ Date ▶ _____

Part IV Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here Appraiser signature ▶ _____ Date ▶ _____

Appraiser name ▶ _____ Title ▶ _____

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part V Donee Acknowledgment

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ **Yes** ☐ **No**

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return: RICHARD B MOORE

Business or activity to which this form relates: Sch. E 71 NE OLD BELFAIR HWY,

Identifying number: 030-48-8592

Part I Election To Expense Certain Property Under Section 179

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

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

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	4,102.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,102.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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2021 Other Income - Supporting Details for Schedule 1 (Form 1040), Line 8

Name(s) shown on Form 1040	Your social security number
RICHARD B and MICHELLE C MOORE	030-48-8592

Supporting Details for Schedule 1 (Form 1040), Lines 8a - 8p

	RICHARD	MICHELLE
Net Operating Loss carry forward from 2020		
Gambling Winnings reported on Form W-2G		
Other winnings where a Form W-2G not received		
Cancellation of a nonbusiness debt, Form 1099-C		
Cancellation of a business debt, Partnership Sch K-1		
Foreign earned income exclusion from Form 2555		
HSA distributions and excess contributions, Form 8889		
MSA Distributions, Form 8853		
Alaska Permanent Fund dividends		
Jury Pay		
Prizes and awards		
Activity not engaged in for profit income (Hobby)		
Stock options		
Income from personal property rental		
Olympic and Paralympic medals and USOC prize money		
Section 951(a) inclusion		
Section 951A(a) inclusion		
Section 461(l) excess business loss adjustments		
Taxable distributions from ABLE accounts, Form 1099-QA		

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Supporting Details for Schedule 1 (Form 1040), Line 8z

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	RICHARD	MICHELLE
CLIENT PERFORMANCE BONUS	2,000.	
Other Income from Schedule K-1		
Child's income amount from Form 8814, line 12		
Medicare Advantage MSA Distributions, Form 8853		
Long-term Care Distribution, Form 8853		
Form 1099-MISC, Boxes 3 and 8		
Coverdell ESA or Qualified Tuition Program		
Reemployment trade adjustment assistance (RTAA)		
Recapture of prior year tuition and fees deduction		
Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
Recapture of charitable contribution deduction if no exempt use		
Income or loss, Form 8621		
Loss on excess deferral distribution		
Disaster relief payments		
Medicaid waiver payments to care provider (NOTICE 2014-07)		
Credit adjustment from regular income, Form 6478 and Form 8864		
Indian gaming proceeds (from 1099-MISC)		
Indian tribal distrib (from 1099-MISC)		
Native American distrib (from 1099-MISC)		
Airline Payments. If rolled over to traditional IRA, enter amount up to 90% as a negative number		
Foreign currency transaction electing section 988 treatment as ordinary income (Fomr 1099-B)		
Section 965(n) election - reduction of NOL		
Credits for sick and family leave wages (Schedule H)		
Total other income for Schedule 1, line 8z	2,000.	

a Employee's SSN 030-48-8592

b Employer identification number (EIN) 91-1970954

OMB No. 1545-0008

c Employer's name, address, and ZIP code
SOUTH SHORE CONSTRUCTION, INC.

230 E HILLSIDE DR

BELFAIR WA 98528-9566

1 Wgs, tips, other compn	2 Fed inc tax withheld	3 Social security wages
62400.00	4000.89	62400.00
4 SS tax withheld	**5** Medicare wages & tips	**6** Medicare tax withheld
3868.80	62400.00	904.80
7 Social security tips	**8** Allocated tips	**9**
10 Depdnt care benefits	**11** Nonqualified plans	**12a**
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**14** Other	**12b** **12c** **12d**

Form **W-2** **Wage and Tax Statement** **2021**

d Control number
16034050

e Employee's name, address, and ZIP code Suff.
RICHARD B MOORE
230 E. HILLSIDE DRIVE

BELFAIR WA 98528

Copy B To Be Filed with Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service.

15 State Employer's state ID number	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name

Department of the Treasury — IRS

REV 01/21/22 OSP

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a Employee's SSN 030-48-8592

b Employer identification number (EIN) 91-1970954

OMB No. 1545-0008

c Employer's name, address, and ZIP code
SOUTH SHORE CONSTRUCTION, INC.

230 E HILLSIDE DR

BELFAIR WA 98528-9566

1 Wgs, tips, other compn	2 Fed inc tax withheld	3 Social security wages
62400.00	4000.89	62400.00
4 SS tax withheld	**5** Medicare wages & tips	**6** Medicare tax withheld
3868.80	62400.00	904.80
7 Social security tips	**8** Allocated tips	**9**
10 Depdnt care benefits	**11** Nonqualified plans	**12a**
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**14** Other	**12b** **12c** **12d**

Form **W-2** **Wage and Tax Statement** **2021**

d Control number
16034050

e Employee's name, address, and ZIP code Suff.
RICHARD B MOORE
230 E. HILLSIDE DRIVE

BELFAIR WA 98528

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

15 State Employer's state ID No.	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name

REV 01/21/22 OSP

REV 01/21/22 OSP

a Employee's SSN 030-48-8592

b Employer identification number (EIN) 91-1970954

OMB No. 1545-0008

This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

c Employer's name, address, and ZIP code
SOUTH SHORE CONSTRUCTION, INC.

230 E HILLSIDE DR

BELFAIR WA 98528-9566

1 Wgs, tips, other compn	2 Fed inc tax withheld	3 Social security wages
62400.00	4000.89	62400.00
4 SS tax withheld	**5** Medicare wages & tips	**6** Medicare tax withheld
3868.80	62400.00	904.80
7 Social security tips	**8** Allocated tips	**9**
10 Depdnt care benefits	**11** Nonqualified plans	**12a**
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**14** Other	**12b** **12c** **12d**

Form **W-2** **Wage and Tax Statement** **2021**

d Control No.
16034050

e Employee's name, address, and ZIP code Suff.
RICHARD B MOORE
230 E. HILLSIDE DRIVE

BELFAIR WA 98528

Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)

15 State Employer's state ID No.	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name

SOUTH SHORE CONSTRUCTION, INC.
230 E HILLSIDE DR

BELFAIR WA 98528-9566

RICHARD B MOORE
230 E. HILLSIDE DRIVE

BELFAIR WA 98528

OMB No. 1545-0008	a Employee's social security number 030-48-8592		b Employer identification number (EIN) 91-1970954	
c Employer's name, address, and ZIP code SOUTH SHORE CONSTRUCTION, INC. 230 E HILLSIDE DR BELFAIR WA 98528-9566	1 Wages, tips, other comp 62400.00	2 Federal income tax withheld 4000.89	3 Social security wages 62400.00	Form **W-2** **Wage and Tax Statement** **2021** Copy 2 To Be Filed with Employee's State, City, or Local Income Tax Return
	4 SS tax withheld 3868.80	5 Medicare wages and tips 62400.00	6 Medicare tax withheld 904.80	
	7 Social security tips	8 Allocated tips	9	
d Control number 16034050	10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12	
e Employee's first name and initial Last name Suff. RICHARD B MOORE 230 E. HILLSIDE DRIVE BELFAIR WA 98528	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	14 Other	12b 12c 12d	
f Employee's address and ZIP code				
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Department of the Treasury—Internal Revenue Service

REV 01/21/22 OSP

L3BL 5211

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 ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ 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:

Your first name and middle initial	Last name	Your social security number
RICHARD B	MOORE	030-48-8592
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MICHELLE C	MOORE	504-06-5060

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
230 E HILLSIDE DRIVE

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Belfair WA 98528

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 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
	MIA WALLACE	659-56-5305	Daughter	☒	☐
				☐	☐
				☐	☐
				☐	☐

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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	62,980.
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	62,980.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		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 ☐				7	
8	Other income from Schedule 1, line 10				8	116,692.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	179,672.
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	179,672.
12	**Standard deduction or itemized deductions** (from Schedule A)				12	85,233.
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	18,888.
14	Add lines 12 and 13				14	104,121.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	75,551.

Attach Sch. B if required.

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.

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	8,658.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	8,658.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	2,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6,658.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your **total tax**	24	6,658.
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 3,969.		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	3,969.
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return	26	9,187.
	27	Earned income credit (EIC) NO — 27:		
	28	Additional child tax credit from Schedule 8812 — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Reserved for future use — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**	32	0.
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	13,156.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	6,498.
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	6,417.
Direct deposit? See instructions.	b	Routing number XXXXXX c Type: ☐ Checking ☐ Savings		
	d	Account number XXXXXX		
	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	0.
	38	Estimated tax penalty (see instructions) — 38: 81.		

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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: Mark J Heistad EA | Phone no.: 360-424-7831 | Personal identification number (PIN): 09530

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

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

Phone no. (360)509-1342 | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Mark J Heistad EA	Mark J Heistad EA	04/15/2023	P00443607	☐ Self-employed

Firm's name: MV Tax Solutions (MVTAX.ORG) | Phone no.: (360)424-7831

Firm's address: 1400 S. 2nd St, Mount Vernon, WA, 98273 | Firm's EIN: 20-8557293

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

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

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	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	116,692.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	116,692.

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Part II Adjustments to Income

11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
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	0.

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022

Attachment Sequence No. **07**

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

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 (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	0.
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box [X]	5a	2,104.	
	b	State and local real estate taxes (see instructions)	5b	8,609.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	10,713.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.	
	6	Other taxes. List type and amount:	6		
	7	Add lines 5e and 6		7	10,000.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see inst. and check this box [ ]			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	13,253.	
	b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules	8c		
	d	Reserved for future use	8d		
	e	Add lines 8a through 8c	8e	13,253.	
	9	Investment interest. Attach Form 4952 if required. See instructions.	9		
	10	Add lines 8e and 9		10	13,253.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	16,380.	
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	45,600.	
	13	Carryover from prior year	13		
	14	Add lines 11 through 13		14	61,980.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15	0.
Other Itemized Deductions	16	Other – from list in instructions. List type and amount:		16	0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17	85,233.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box [ ]			

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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

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

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 61 NE OLD BELFAIR HWY, Belfair, WA 98528

B 71 NE OLD BELFAIR HWY, Belfair, WA 98528

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A 1		A	365		☐
B 4		B	365		☐
C		C			☐

Type of Property:

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

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Income:		Properties: A	B	C
3 Rents received	3	19,200.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	5,948.		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	1,711.		
17 Utilities	17			
18 Depreciation expense or depletion	18	6,410.	4,102.	
19 Other (list) _____	19			
20 Total expenses. Add lines 5 through 19	20	14,069.	4,102.	0.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	5,131.	-4,102.	0.
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(12.)	(5,119.)	(0.)

23a Total of all amounts reported on line 3 for all rental properties	23a	19,200.	
b Total of all amounts reported on line 4 for all royalty properties	23b	0.	
c Total of all amounts reported on line 12 for all properties	23c	5,948.	
d Total of all amounts reported on line 18 for all properties	23d	10,512.	
e Total of all amounts reported on line 20 for all properties	23e	18,171.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		5,131.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(5,131.)
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		0.

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

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	SOUTH SHORE CONSTRUCTION IN	S	☐	91-1970954	☐	☐
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					116,692.
B					
C					
D					
29a Totals		0.			116,692.
b Totals	0.		0.	0.	

30 Add columns (h) and (k) of line 29a . . . . . 30 116,692.

31 Add columns (g), (i), and (j) of line 29b 31 (0.)

32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31 . . . . . 32 116,692.

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		0.		0.
b Totals	0.		0.	

35 Add columns (d) and (f) of line 34a . . . . . 35 0.

36 Add columns (c) and (e) of line 34b 36 (0.)

37 **Total estate and trust income or (loss).** Combine lines 35 and 36 . . . . . 37 0.

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 0.

Part V Summary

40 Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below . . . . . 40 0.

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 . . . . 41 116,692.

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 0.

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 0.

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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

RICHARD B and MICHELLE C MOORE

Your social security number

030-48-8592

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	179,672.
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	179,672.
4	Number of qualifying children under age 17 with the required social security number	4	1		
5	Multiply line 4 by $2,000			5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	0		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			7	
8	Add lines 5 and 7			8	2,000.
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	
11	Multiply line 10 by 5% (0.05)			11	
12	Is the amount on line 8 more than the amount on line 11?			12	2,000.
	☐ **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**.			13	8,658.
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**			14	2,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.				

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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**

b Number of qualifying children under 17 with the required social security number: 0 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**

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Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55**

Name(s) shown on return

RICHARD B and MICHELLE C MOORE

Your taxpayer identification number

030-48-8592

Note. *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $170,050 ($340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SOUTH SHORE CONSTRUCTION INC	91-1970954	116,692.
ii			
iii			
iv			
v			

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2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	116,692.		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	116,692.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	23,338.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	23,338.
11	Taxable income before qualified business income deduction (see instructions)	11	94,439.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	94,439.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	18,888.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	18,888.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

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

For tax year 2022

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
RICHARD B and MICHELLE C MOORE	030-48-8592
Preparer's name	**Preparer tax identification number**
Mark J Heistad EA	P00443607

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, 1040-SS, or Schedule 8812 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)?	☐	☐	☒

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

		Yes	No	N/A
9 a	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?	☐	☐

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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

RICHARD B and MICHELLE C MOORE

Identifying number

030-48-8592

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	5,131.		
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	(4,102.)		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(4,114.)		
d	Combine lines 1a, 1b, and 1c			1d	-3,085.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	0.		
b	Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(0.)		
d	Combine lines 2a, 2b, and 2c			2d	0.
3	Combine lines 1d and 2d. 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	-3,085.

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

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

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

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

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			4	3,085.
5	Enter $150,000. If married filing separately, see instructions	5	150,000.		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	179,672.		
	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	0.		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8	0.
9	Enter the **smaller** of line 4 or line 8			9	0.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	5,131.
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	5,131.

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
61 NE OLD BELFAIR HWY	5,131.	0.	-12.	5,119.	0.
STORAGE/PARKING/GARAGE/OFFICE	0.	-4,102.	-4,102.	0.	-8,204.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Part I, lines 1a, 1b, and 1c ▶	5,131.	-4,102.	-4,114.		

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
STORAGE/PARKING/GARAGE/OFFICE	Sch E L22	-8,204.	1.000000	0.	-8,204.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
Total		-8,204.	1.00	0.	-8,204.

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Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
STORAGE/PARKING/GARAGE/OFFICE	Sch E L22	-8,204.	1.000000	-3,085.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
Total		-8,204.	1.00	-3,085.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
61 NE OLD BELFAIR HWY	Sch E L22	-12.	0.	-12.
STORAGE/PARKING/GARAGE/OFFICE	Sch E L22	-8,204.	-3,085.	-5,119.
		0.	0.	0.
		0.	0.	0.
		0.	0.	0.
Total		-8,216.	-3,085.	-5,131.

Form **8283** (Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.

Go to *www.irs.gov/Form8283* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

RICHARD B and MICHELLE C MOORE

Identifying number

030-48-8592

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities — List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. See instructions.

Part I Information on Donated Property — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	COMMUNITY FOOD PANTRY PO BOX 1858 LAKE STEVENS WA 98258	☐	COMMERCIAL BUILDING USE
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	01/01/2022	Various	PURCHASE		45,600.	COMMERCIAL RENT RATE
B						
C						
D						
E						

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Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) — Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Clothing and household items
- **k** ☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Name(s) shown on your income tax return | Identifying number

RICHARD B and MICHELLE C MOORE | 030-48-8592

Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions) — Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest _____
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . . . _____
(2) For any prior tax years . . _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):

Name of charitable organization (donee)

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept . . . _____

e Name of any person, other than the donee organization, having actual possession of the property . . . _____

		Yes	No
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

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Part III Taxpayer (Donor) Statement — List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) | Date

Part IV Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.
Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here

Appraiser signature | Date

Appraiser name | Title

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part V Donee Acknowledgment

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date . . . _____
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.
Does the organization intend to use the property for an unrelated use? . . . . . ☐ **Yes** ☐ **No**

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
RICHARD B MOORE	61 NE OLD BELFAIR HWY	030-48-8592

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

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

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

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	6,410.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

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

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,410.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
RICHARD B MOORE	STORAGE/PARKING/GARAGE/OFFICE	030-48-8592

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

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

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

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	4,102.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

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

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,102.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Washington State Child Support Schedule Worksheets

Proposed by Michelle Moore ☐ State of WA (CSWP)
Or, ☐ Signed by the Judicial/Reviewing Officer. (CSW)

County Mason Case No. 23-3-00100-23

Child/ren and Age/s: Mia age 11

Parents' names: Michelle Moore_____ Richard Moore(Stepfather)_____
(Column 1) **(Column 2)**

	Column 1	Column 2
Part I: Income (see Instructions, page 6)		
1. Gross Monthly Income		
a. Wages and Salaries (Imputed)	**$2728**	**$5248**
b. Interest and Dividend Income	**$**	**$**
c. Business Income	**$**	**$9724**
d. Maintenance Received	**$**	**$**
e. Other Income	**$**	**$**
f. Imputed Income	**$**	**$**
g. Total Gross Monthly Income (add lines 1a through 1f)	**$**	**$14972**
2. Monthly Deductions from Gross Income		
a. Income Taxes **(**Federal and State)	**$170.41**	**$2091**
b. FICA **(**Soc. Sec.+ Medicare**)**/Self-Employment Taxes	**$208.61**	**$1145**
c. State Industrial Insurance Deductions	**$**	**$**
d. Mandatory Union/Professional Dues	**$**	**$**
e. Mandatory Pension Plan Payments	**$**	**$**
f. Voluntary Retirement Contributions	**$**	**$**
g. Maintenance Paid	**$**	**$**
h. FLI	**$15.88**	**$**
i. Total Deductions from Gross Income (add lines 2a through 2h)	**$395.90**	**$3236**
3. Monthly Net Income (line 1g minus 2i)	**$2332.10**	**$11735**
4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3)	**$14067**	
5. Basic Child Support Obligation Number of children: ___1___ x $____1573_____ per child (enter total amount in box →)	**$1573**	

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	Column 1	Column 2
6. Proportional Share of Income (divide line 3 by line 4 for each parent)	.17	.83
Part II: Basic Child Support Obligation (see Instructions, page 7)		
7. Each Parent's Basic Child Support Obligation without consideration of low income limitations. (Multiply each number on line 6 by line 5.)	$268	$1305
8. Calculating low income limitations: Fill in only those that apply.		
Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.)	$	
a. Is Combined Net Income Less Than $1,000? **If yes**, for each parent enter the presumptive $50 **per child**.	$	$
b. Is Monthly Net Income Less Than Self-Support Reserve? **If yes**, for that parent enter the presumptive $50 **per child**.	$	$
c. Is Monthly Net Income equal to or more than Self-Support Reserve? **If yes**, for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive $50 per child, whichever is greater.	$	$
9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive $50 per child.	$268	$1305
Part III: Health Care, Day Care, and Special Child Rearing Expenses (see Instructions, page 8)		
10. Health Care Expenses		
a. Monthly Health Insurance Premiums Paid for Child(ren)	$	$
b. Uninsured Monthly Health Care Expenses Paid for Child(ren)	$	$
c. Total Monthly Health Care Expenses (line 10a plus line 10b)	$	$
d. Combined Monthly Health Care Expenses (add both parents' totals from line 10c)	$	
11. Day Care and Special Expenses		
a. Day Care Expenses	$	$
b. Education Expenses	$	$
c. Long Distance Transportation Expenses	$	$
d. Other Special Expenses (describe)	$	$
	$	$
	$	$
	$	$
e. Total Day Care and Special Expenses (add lines 11a through 11d)	$	$
12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e)	$	
13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12)	$	
14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13)	$	$
Part IV: Gross Child Support Obligation		
15. Gross Child Support Obligation (line 9 plus line 14)	$	$

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	Column 1	Column 2
Part V: Child Support Credits (see Instructions, page 9)		
16. Child Support Credits		
a. Monthly Health Care Expenses Credit	$	$
b. Day Care and Special Expenses Credit	$	$
c. Other Ordinary Expenses Credit (describe)	$	$
d. Total Support Credits (add lines 16a through 16c)	$	$
Part VI: Standard Calculation/Presumptive Transfer Payment (see Instructions, page 9)		
17. Standard Calculation (line 15 minus line 16d or $50 per child whichever is greater)	**$268**	**$1305**
Part VII: Additional Informational Calculations		
18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent)	**$1049.40**	**$5280.75**
19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent)	**$67**	**$326.25**
Part VIII: Additional Factors for Consideration (see Instructions, page 9)		
20. Household Assets (List the estimated present value of all major household assets.)		
a. Real Estate	$	$
b. Investments	$	$
c. Vehicles and Boats	$	$
d. Bank Accounts and Cash	$	$
e. Retirement Accounts	$	$
f. Other (describe)	$	$
	$	$
21. Household Debt (List liens against household assets, extraordinary debt.)		
	$	$
	$	$
	$	$
	$	$
	$	$
22. Other Household Income		
a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action) Name _____	$	$
Name _____	$	$
b. Income Of Other Adults In Household Name _____	$	$
Name _____	$	$

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	Column 1	Column 2
c. Gross income from overtime or from second jobs the party is asking the court to exclude per Instructions, page 8 _____ _____	$	$
d. Income Of Child(ren) (if considered extraordinary) Name _____ Name _____	$ $	$ $
e. Income From Child Support Name _____ Name _____	$ $	$ $
f. Income From Assistance Programs Program _____ Program _____	$ $	$ $
g. Other Income (describe) _____ _____	$ $	$ $
23. Non-Recurring Income (describe) _____ _____	$ $	$ $
24. Monthly Child Support Ordered for Other Children		
Name/age: _____ Paid [ ] Yes [ ] No	$	$
Name/age: _____ Paid [ ] Yes [ ] No	$	$
Name/age: _____ Paid [ ] Yes [ ] No	$	$
25. Other Child(ren) Living In Each Household		
(First name(s) and age(s))		
26. Other Factors For Consideration		

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Other Factors for Consideration (continued) (attach additional pages as necessary)

The combined income of both parties exceeds the cap of $12000 on the Child Support Schedule. Mother is being imputed at minimum wage as she has been a stay at home wife and mother for 9 years.

Signature and Dates

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

DocuSigned by:
Michelle Moore
4DA1540AB87D4FF...

Michelle Moore	Parent's Signature (Column 2)
7/13/2023 Belfair WA	
Date City	Date City

Judicial/Reviewing Officer _____ Date _____

This worksheet has been certified by the State of Washington Administrative Office of the Courts. Photocopying of the worksheet is permitted.

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR MASON COUNTY

RICHARD MOORE Petitioner and MICHELLE MOORE Respondent	Case No.: 23-3-00100-23 **DECLARATION OF MICHELLE MOORE**

I, MICHELLE MOORE, do hereby declare and state as follows:

I am writing this declaration in support of my request for temporary orders. I am requesting financial assistance from the Petitioner, Richard Moore. I am requesting allocation for payment of bills, child support for my daughter (Richard's stepdaughter) spousal maintenance, help with my attorney fees and an allocation of funds for a professional business valuation and property appraisals.

Richard and I were married on September 3, 2016. We lived together in the manner of a married couple starting April 1, 2014. We do not have any biological children together, however my daughter, Mia has been raised as our child her entire life. There is no formal parenting plan for her biological father as he is not part of her life, nor does he finically support Mia. Richard has been the only father she has known, and she has been 100% support by him financially since she was 2 years old. Mia is now 11 years old. Mia considers him her father. I am requesting

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590 Waterfront Way, Suite 504
Vancouver, WA 98660

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that during the pendency of these proceedings Richard continue to financially support our daughter through a monthly child support payment.

Right after moving in together, Richard insisted I should not work but rather be a stay-at-home wife and mother. This basically has been my role for the past 9 years. Since 2014, I have relied on the financial support of Richard. Richard started a Construction business prior to marriage but the business has grown and expanded during the marriage through the use of our community funds. The business operates to supply the dirt and septic systems for constructing new homes. The revue from the business is not its only asset. There is a building where the business is located as well as a warehouse where the heavy equipment is stores such as trucks, dump trucks and other equipment that belongs to the business. I have no idea what the value of all of this is. The only way to determine truly what the business is worth is for there to be an expert valuation. Out taxes from 2022 reflect after all deduction for the business etc. our income was just about $180,000. We also claim Mia on our joint tax return every year. We amended our tax returns and as a result over $50,000 went into the business account this year alone. I am asking that the $50,000 be split equally or remain in trust until further order of the court. I am also asking to be provide a copy of the mostly financial records for the business as Richard runs all the finances through the business and he has limited my access to these records. I believe there should be full transparency of the finances.

I have a history of only working data entry and customer service jobs prior to our marriage. I only have an associate degree in general studies. I gave up pursing more advanced education and job opportunities to be the stay-at-home wife and mom Richard wanted me to be. In order to be a viable candidate in the work force I will need at least a 4-year degree. As such, I am registered to start school in the Fall for a bachelor's and master's degree program in IT. The

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Vancouver, WA 98660

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entire program should take me approximately 2 ½ to 3 years to finish. I will need help financially during this time.

Regarding our assets, we have our main home located at 230 E Hillside Dr Belfair, WA which was refinanced and updated with community income. Richard tried to have me sign a Quit Claim Deed to him indicating I had no interest in the asset. When I refused to do this, he canceled the internet, shut off my phone service, restricted my bank card use etc. I finally had to sign a document agreeing he could take out a loan on the property just so I could gain access to our funds and have the accounts turned back on. This is only one example of the financial control Richard has held over me throughout the marriage. Richard has basically controlled all our finances and monitored everything I spend money on. Throughout our relationship he has controlled me financially. If he was upset with me or I didn't not agree with him he would limit how much money I could access. Now that we are in the process of a divorce Richard should not be able to monitor every penny I spend. This is also why I am asking for spousal maintenance, so I do not have to live in fear of Richard cutting me off, monitoring how I spend money or controlling me. I am requesting $3000 per month in spousal maintenance.

We also have 3 other properties. The property at 310 NE State Route 300 Belfair, WA was purchased during the marriage under South Shore, it also has been updated with another building (small house) on the property. There is also a property investment made during our marriage at Exodus Partners, parcel 23008-21-00000 and other properties. Another property is 61 Old Belfair Hwy, which gave community income from a rental house, on the property. The payments for these real properties for the past 9 years were made from community income while married/living together. I believe there are more assets that Richard is not advising the court of. Since Richard has controlled all the finances during our marriage, I will need to do extensive

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discovery to ascertain all of the assets we have. As a stay-at-home wife and mom I simply do not have the necessary funds to pay my lawyer to start this process. I will also need money to hire an expert to conduct a valuation of the business and appraisal of the multiple properties. Without these appraisals and expert valuation, I will be at a severe disadvantage in this divorce. I have a need for Spousal maintenance and Richard has the ability to pay.

Regarding vehicles, we have RV, 2016 Ford Fusion, 2013 Yukon, and 2021 Honda Civic. I am asking to be able to continue to use the Honda Civic. However, this is the only vehicle that still has a loan payment, and I am asking Richard to continue to pay it as well as the vehicle insurance. I also believe it is fair for both Richard and I to be able to continue to utilize the company gas cards for gas and maintenance for our vehicles. If the court does not let me use the credit cards for gas and maintenance, then I ask that Richard to be responsible for paying for the maintenance and repairs. Right now, my tires are really bad and in order to continue to drive the car safely I need new tires. Richard has already dismissed my request stating we are officially separated and its "on me" to get new tires.

I have provided. Financial Declaration outlining expenses as best I could. As the court can see I need financial help as we go through this divorce and will most likely need continue financial help for a few years after our divorce is finalized. You will see a sperate listing for garbage and recycling, Ricard usually takes the garbage to the business and drops it off. And I usually get a work truck and take the recyclables in. But I'm too afraid to ask for a work truck. So, I had to add this as a separate additional expenses.

Last, I am requesting that Richard vacate the home within 30 days of entry of temporary riders. This entire process is very emotional for everyone involved and as one can imagine how

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awkward it is living in the same home. It has only gotten more and more uncomfortable over the last few months. I had no idea a divorce was looming until I was served with divorce papers. This was a complete shock to me. Nonetheless, family home is the only home Mia has known. For us to pick up and pack up our belongings would be fairly traumatic. Mia has all her friends in this neighborhood and so do I. The home is also in her school district. Mia and I are in the home daily and the majority of the time. Richard is always working and rarely home. It is much easier for him to move to a different residence than for Mia and I to do so. Also trying to rent a place without stable employment would be next to impossible. I have no problem with us each having some of the furnishings in the home, so Richard does not have to buy new items for a new place.

I declare under penalty of perjury under the laws of the state of Washington that the facts I have provided on this form (and any attachments) are true.

Signed at *(city and state):* Belfair WA Date: 7/13/2023

DocuSigned by:
Michelle Moore
4DA1540AB8704FF...

MICHELLE MOORE

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Superior Court of Washington, County of Mason

In re: Petitioner/s *(person/s who started this case)*: Richard Moore And Respondent/s *(other party/parties)*: Michelle Moore	No. 23-3-00100-23 Financial Declaration of *(name): MICHELLE MOORE* (FNDCLR)

Financial Declaration

1. Your personal information

Name: Michelle Moore

Highest year of education you completed: Associates Degree in General Studies

Your job/profession is: Stay at home wife and mother

Are you working now?

☐ Yes. List the date you were hired *(month / year):*

x No. List the last date you worked *(month / year)*: 2014 except for work from time to time at the construction business

What was your monthly pay *before* taxes: $

Why are you not working now? My husband requested I stay home to take care of the home and our family. I also no longer have the viable skillset or education to be viable in the workforce.

2. Summary of your financial information

*(Complete this section **after** filling out the rest of this form.)*

1. Total Monthly Net Income *(copy from section **3**, line **C. 3.**)**	$0
2. Total Monthly Expenses After Separation *(copy from section **7**, line **I.**)*	$ 9276
3. Total Monthly Payments for Other Debts *(copy from section **9**)*	$

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Superior Court of Washington, County of Mason

In re the marriage / domestic partnership of: Petitioner *(person who started this case)*: RICHARD MOORE And Respondent *(other spouse / partner)*: MICHELLE MOORE	**No. 23-3-00100-23** **Motion for Temporary Family Law Order** (MTTO) [ ] and **Restraining Order** (MTTMO)

Motion for Temporary Family Law Order [ ] and Restraining Order

Use this form *in marriage/domestic partnership cases only. For other cases, use FL Parentage 323 or FL Modify 623, depending on the type of case.*

To both parties:

Deadline! Your papers must be filed and served by the deadline in your county's Local Court Rules, or by the State Court Rules if there is no local rule. Court Rules and forms are online at www.courts.wa.gov.

If you want the court to consider your side, you **must**:

- File your original documents with the Superior Court Clerk; AND
- Give the Judge/Commissioner a copy of your papers (if required by your county's Local Court Rules); AND
- Have a copy of your papers served on all other parties or their lawyers; AND
- Go to the hearing.

The court may not allow you to testify at the motion hearing. Read your county's Local Court Rules, if any.

Bring proposed orders to the hearing.

To the person filing this motion:

You must schedule a hearing on this motion. You may use the *Notice of Hearing* (form FL All Family 185) unless your county's Local Court Rules require a different form. Contact the court for scheduling information.

To the person receiving this motion:

If you do not agree with the requests in this motion, file a statement (using form FL All Family 135, *Declaration*) explaining why the court should not approve those requests. You may file other written proof supporting your side, and propose your own *Parenting Plan* or *Child Support Worksheets*.

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF MASON

RICHARD MOORE **Petitioner** And **MICHELLE MOORE** **Respondent**	Case No. 23-3-00100-23 **NOTICE OF APPEARANCE AS CO-COUNSEL**

TO: CLERK OF COURT; AND,
TO: RICHARD MOORE, by and through your attorney Jennifer Pearson

PLEASE TAKE NOTICE that Andrea Poplawski without waiving objection as to improper service, venue or jurisdiction, hereby enters her appearance as co-counsel in the above-entitled action on behalf of **Michelle Moore**, Respondent, and demands notice of all further proceedings, except writs and process, to be served upon her at:

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Any service via facsimile or electronic means shall be pursuant to CR 5(b)(7).

PLEASE TAKE NOTICE that this Notice of Appearance is for Superior Court proceedings only and should not be considered a general appearance in any such matters which are filed with the Court of Appeals.

DATED this 11th day of July 2023

DocuSigned by:
Andrea Poplawski
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Andrea Poplawski, WSBA No. 32246
Co-Counsel for Respondent

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Superior Court of Washington, County of Mason

In re: Petitioner: RICHARD MOORE, And Respondent: MICHELLE MOORE	No. 23-3-00100-23 Notice of Hearing (NTHG) ☒ Clerk's action required: **1**

Notice of Hearing

To the Court Clerk and all parties:

1. A court hearing has been scheduled:

for: July 26, 2023 *date* at: 1:30 *time* ☐ a.m. ☒ p.m.

at: 419 N 4th St, Shelton WA 98584 *court's address* in _____ *room or department*

Family Law Docket
docket / calendar or judge / commissioner's name

2. The purpose of this hearing is *(specify)*: Motion for Temporary Orders

Warning! If you do not go to the hearing, the court may sign orders without hearing your side.

This hearing was requested by: ☐ Petitioner or his lawyer ☒ Respondent or her lawyer

DocuSigned by:
Andrea Poplawski
D2AFE71617C94AD...
Person asking for this hearing signs here

Andrea Poplawski, WSBA No. 32246
Print name (if lawyer, also list WSBA #)

_____
Date

I agree to accept legal papers for this case at:
590 Waterfront Way
address
Vancouver, WA 98660
city *state* *zip*
(Optional) *email:* andrea@cowlitzgroup.com

This does **not** have to be your home address. If this address changes before the case ends, you **must** notify all parties and the court clerk in writing. You may use the *Notice of Address Change form* (FL All Family 120). A party must also update their *Confidential Information* form (FL All Family 001) if this case involves parentage or child support.

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Superior Court of Washington, County of Mason

In re: Petitioner/s *(person/s who started this case)*: RICHARD MOORE And Respondent/s *(other party/parties)*: MICHELLE MOORE	No. 23-3-00100-23 Sealed Financial Source Documents (Cover Sheet) (SEALFN) ☑ Clerk's action required. *For use in Family Law and Guardianship cases.*

Sealed Financial Source Documents
(Cover Sheet)

Use this form *as a cover sheet to keep your financial documents* ***private*** *from the public. On the first page of each document, write the word "SEALED" 1 inch from the top of the page.*

Check the documents you are attaching to this cover sheet to be sealed:

X Income tax records (2020,2021 and 2022) ☐ Pay stubs or other proof of earnings

☐ Credit card statements ☐ Bank statements

☐ Checks or the equivalent ☐ Loan application documents

☐ Check registers ☐ Retirement plan orders

☐ Other financial information sealed by court order *(specify):* _____

Submitted by: ☐ Petitioner or his/her lawyer X Respondent or his/her lawyer

Andrea Poplawski, WSBA #32246

Of counsel Attorney for Respondent

Important! The other person and the lawyers in your case can see your **sealed** documents. If you need to keep your address information private for safety reasons, you may cross out or delete your address information.

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Washington State Child Support Schedule Worksheets

Proposed by Michelle Moore ☐ State of WA (CSWP)
Or, ☐ Signed by the Judicial/Reviewing Officer. (CSW)

County Mason Case No. 23-3-00100-23

Child/ren and Age/s: Mia age 11

Parents' names: Michelle Moore_____ Richard Moore(Stepfather)_____
(Column 1) **(Column 2)**

	Column 1	Column 2
Part I: Income (see Instructions, page 6)		
1. Gross Monthly Income		
a. Wages and Salaries (Imputed)	**$2728**	**$5248**
b. Interest and Dividend Income	**$**	**$**
c. Business Income	**$**	**$9724**
d. Maintenance Received	**$**	**$**
e. Other Income	**$**	**$**
f. Imputed Income	**$**	**$**
g. Total Gross Monthly Income (add lines 1a through 1f)	**$**	**$14972**
2. Monthly Deductions from Gross Income		
a. Income Taxes **(**Federal and State)	**$170.41**	**$2091**
b. FICA **(**Soc. Sec.+ Medicare**)**/Self-Employment Taxes	**$208.61**	**$1145**
c. State Industrial Insurance Deductions	**$**	**$**
d. Mandatory Union/Professional Dues	**$**	**$**
e. Mandatory Pension Plan Payments	**$**	**$**
f. Voluntary Retirement Contributions	**$**	**$**
g. Maintenance Paid	**$**	**$**
h. FLI	**$15.88**	**$**
i. Total Deductions from Gross Income (add lines 2a through 2h)	**$395.90**	**$3236**
3. Monthly Net Income (line 1g minus 2i)	**$2332.10**	**$11735**
4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3)	**$14067**	
5. Basic Child Support Obligation Number of children: ___1___ x $____1573_____ per child (enter total amount in box →)	**$1573**	

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR MASON COUNTY

RICHARD MOORE Petitioner and MICHELLE MOORE Respondent	Case No.: 23-3-00100-23 **DECLARATION OF MICHELLE MOORE**

I, MICHELLE MOORE, do hereby declare and state as follows:

I am writing this declaration in support of my request for temporary orders. I am requesting financial assistance from the Petitioner, Richard Moore. I am requesting allocation for payment of bills, child support for my daughter (Richard's stepdaughter) spousal maintenance, help with my attorney fees and an allocation of funds for a professional business valuation and property appraisals.

Richard and I were married on September 3, 2016. We lived together in the manner of a married couple starting April 1, 2014. We do not have any biological children together, however my daughter, Mia has been raised as our child her entire life. There is no formal parenting plan for her biological father as he is not part of her life, nor does he finically support Mia. Richard has been the only father she has known, and she has been 100% support by him financially since she was 2 years old. Mia is now 11 years old. Mia considers him her father. I am requesting

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