

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

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

Your first name and middle initial NANCY J	Last name DUMONT	Your social security number 030-64-0942
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 97 SOUTH STREET		Apt. no.	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office. If you have a foreign address, also complete spaces below. SOUTH BURLINGTON		State VT	
ZIP code 05401		Foreign postal code	
Foreign country name	Foreign province/state/county		

Filing Status ☐ Single ☒ Head of household (HOH)
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

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

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

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

Dependents (see instructions):			(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name	Last name			Child tax credit	Credit for other dependents
	LEILA J.	FLANAGAN	009-92-3653	DAUGHTER	<input checked="" type="checkbox"/>	

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	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	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	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
	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	184,970
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	184,970
	10 Adjustments to income from Schedule 1, line 26	10	7,193
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	177,777
	12 Standard deduction or itemized deductions (from Schedule A)	12	20,800
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	31,395
	14 Add lines 12 and 13	14	52,195
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	125,582

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

Form **1040** (2023)

Form 1040 (2023) **NANCY J DUMONT**

030-64-0942 Page 2

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	21,934
3		17	
17	Amount from Schedule 2, line 3	18	21,934
18	Add lines 16 and 17	19	2,000
19	Child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	2,000
21	Add lines 19 and 20	22	19,934
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	14,386
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	34,320
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	12,000
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	12,000
33	Add lines 25d, 26, and 32. These are your total payments	33	12,000

If you have a qualifying child, attach Sch. EIC.

Direct deposit?
See instructions.**Refund**

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	
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	23,908
38	Estimated tax penalty (see instructions)	38	1,588

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

Phone

Personal identification

name **DEBORAH L. VERZILLI, CPA**no. **802-888-7781** number (PIN) **87781****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 instr.)

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 instr.)

Phone no. **802-793-1430**Email address **NANCYJDUMONT@GMAIL.COM**

Preparer's name

Preparer's signature

Date

PTIN

Check if:

DEBORAH L. VERZILLI, CPA**DEBORAH L. VERZILLI, CPA****11/18/24****P00295703**☐ Self-employedFirm's name **MARCKRES NORDER AND COMPANY, INC.**Phone no. **802-888-7781**

PO BOX 732

Firm's address **MORRISVILLE****VT 05661**Firm's EIN **03-0322133**Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2023)

11/22 INT 1,121 FTF 2,009 FTP 893 TOT 27,931

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

2023Attachment
Sequence No. 01

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

NANCY J DUMONT

Your social security number

030-64-0942

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	101,817
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	83,153
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	184,970

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

Schedule 1 (Form 1040) 2023

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	7,193
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 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	7,193

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **02**

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

NANCY J DUMONT

Your social security number

030-64-0942

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	14,386
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)**17** Other additional taxes:

a Recapture of other credits. List type, form number, and amount:

17ab Recapture of federal mortgage subsidy, if you sold your home
see instructions**17b**

c Additional tax on HSA distributions. Attach Form 8889

17cd Additional tax on an HSA because you didn't remain an eligible
individual. Attach Form 8889**17d**

e Additional tax on Archer MSA distributions. Attach Form 8853

17ef Additional tax on Medicare Advantage MSA distributions. Attach
Form 8853**17f**g Recapture of a charitable contribution deduction related to a
fractional interest in tangible personal property**17g**h Income you received from a nonqualified deferred compensation
plan that fails to meet the requirements of section 409A**17h**i Compensation you received from a nonqualified deferred
compensation plan described in section 457A**17i**

j Section 72(m)(5) excess benefits tax

17j

k Golden parachute payments

17k

l Tax on accumulation distribution of trusts

17lm Excise tax on insider stock compensation from an expatriated
corporation**17m**n Look-back interest under section 167(g) or 460(b) from Form
8697 or 8866**17n**o Tax on non-effectively connected income for any part of the
year you were a nonresident alien from Form 1040-NR**17o**p Any interest from Form 8621, line 16f, relating to distributions
from, and dispositions of, stock of a section 1291 fund**17p**

q Any interest from Form 8621, line 24

17q

z Any other taxes. List type and amount:

17z**18** Total additional taxes. Add lines 17a through 17z**18****19** Reserved for future use**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and
on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b**21**

14,386

Schedule 2 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	12,000
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
	a Form 2439	13a	
	b Credit for repayment of amounts included in income from earlier years	13b	
	c Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
	d Deferred amount of net 965 tax liability (see instructions)	13d	
	z Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	12,000

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

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

NANCY J DUMONT

Your social security number

030-64-0942

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1** 751
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2** 177,777
- 3 Multiply line 2 by 7.5% (0.075) **3** 13,333
- 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 ☐
- b State and local real estate taxes (see instructions) **5b**
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** 12,715
- 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****Caution:** Your mortgage interest deduction may be limited. See instructions.

- 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 ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited **8a**
- 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 Reserved for future use **8d**
- e Add lines 8a through 8c **8e**
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10**

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **11** 300
- 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**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** 300

**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** 10,300
- 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 Form 1040.

DAA

Schedule A (Form 1040) 2023

SCHEDULE C
(Form 1040)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2023Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.Attachment
Sequence No. **09**

Name of proprietor

NANCY J DUMONT

Social security number (SSN)

030-64-0942

A Principal business or profession, including product or service (see instructions)

REAL ESTATE SALES

B Enter code from instructions

531210

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) 4494 MOUNTAIN ROAD UNIT 2

City, town or post office, state, and ZIP code STOWE VT 05672

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses

☒ Yes ☐ No

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

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☒ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	105,659
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	105,659
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	105,659
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	105,659

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

8	Advertising	8	518	18	Office expense (see instructions)	18	850
9	Car and truck expenses (see instructions)	9	5,542	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20b	
12	Depletion	12		b	Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	22	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	23	
15	Insurance (other than health)	15		23	Taxes and licenses	24	
16	Interest (see instructions):	16a		24	Travel and meals:	24a	
a	Mortgage (paid to banks, etc.)	16b		a	Travel	24b	2,938
b	Other			b	Deductible meals (see instructions)	25	
17	Legal and professional services	17		25	Utilities	26	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	15,129	26	Wages (less employment credits)	27a	5,281
29	Tentative profit or (loss). Subtract line 28 from line 7	29	90,530	27a	Other expenses (from line 48)	27b	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	31	90,530
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	90,530				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule C (Form 1040) 2023

NANCY J DUMONT

REAL ESTATE SALES

030-64-0942

Page 2

Schedule C (Form 1040) 2023

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

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

43 When did you place your vehicle in service for business purposes? (month/day/year) 11/19/21

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

a Business 21,181 b Commuting (see instructions) _____ c Other 5,819

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes

47a Do you have evidence to support your deduction? ☒ Yes

b If "Yes," is the evidence written? ☒ Yes

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

BUSINESS GIFTS	1,322
CELL PHONE	2,143
MLS DUES	90
TECHNOLOGY	524
REALTOR DUES	744
SHOWINGS & OPEN HOUSE EXPENSE	458

48	Total other expenses. Enter here and on line 27a	48	5,281
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SCHEDULE C
(Form 1040)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2023Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

Name of proprietor

NANCY J DUMONT

Social security number (SSN)

030-64-0942

A Principal business or profession, including product or service (see instructions)

PROPERTY MANAGEMENT

B Enter code from Instructions

531310

C Business name. If no separate business name, leave blank.

SNOW WORRIES

D Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) 4494 MOUNTAIN RD UNIT 2

City, town or post office, state, and ZIP code STOWE VT 05672

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructionsYes ☐ No ☒**J** If "Yes," did you or will you file required Form(s) 1099?Yes ☐ No ☐**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	11,369
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	11,369
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	11,369
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	11,369

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	82
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27b**28** 82**29** Tentative profit or (loss). Subtract line 28 from line 7**29** 11,287**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.**Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.• If a profit, enter on both **Schedule 1 (Form 1040)**, line 3, and on **Schedule SE**, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041**, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040)**, line 3, and on **Schedule SE**, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041**, line 3.• If you checked 32b, you must attach **Form 6198**. Your loss may be limited.**32a** ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) 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

2023Attachment
Sequence No.**13**

Your social security number

NANCY J DUMONT

030-64-0942

Part I Income or Loss From Rental Real Estate and RoyaltiesNote: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ No
- B** If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)**A** 1241 TABER HILL ROAD, STOWE, VT 05672**B****C****1b Type of Property**
(from list below)**A** 4**B****C****2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.Fair Rental
DaysPersonal Use
Days

QJV

A 365**B****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:

3 Rents received **3** 129,235

4 Royalties received **4**

Expenses:

5 Advertising **5** 48

6 Auto and travel (see instructions) **6** 1,456

7 Cleaning and maintenance **7** 345

8 Commissions **8** 3,633

9 Insurance **9** 2,092

10 Legal and other professional fees **10**

11 Management fees **11**

12 Mortgage interest paid to banks, etc. (see instructions) **12** 1,932

13 Other interest **13**

14 Repairs **14** 2,377

15 Supplies **15** 6,642

16 Taxes **16** 4,551

17 Utilities **17** 2,353

18 Depreciation expense or depletion **18** 7,838

19 Other (list) SEE STATEMENT 1 **19** 12,815

20 Total expenses. Add lines 5 through 19 **20** 46,082

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** 83,153

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) **22** 0

Properties:

A **B** **C**

23a Total of all amounts reported on line 3 for all rental properties **23a** 129,235

b Total of all amounts reported on line 4 for all royalty properties **23b**

c Total of all amounts reported on line 12 for all properties **23c** 1,932

d Total of all amounts reported on line 18 for all properties **23d** 7,838

e Total of all amounts reported on line 20 for all properties **23e** 46,082

24 Income. Add positive amounts shown on line 21. Do not include any losses **24** 83,153

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25**

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 **26** 83,153

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule E (Form 1040) 2023

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service**Self-Employment Tax**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

NANCY J DUMONT

030-64-0942

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

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

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

- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

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

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

- 3** Combine lines 1a, 1b, and 2

- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

- c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

- 5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income

- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

- 6** Add lines 4c and 5b

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

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

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

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

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

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

- 10** Multiply the smaller of line 6 or line 9 by 12.4% (0.124)

- 11** Multiply line 6 by 2.9% (0.029)

- 12** Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3

- 13** Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 15

13

7,193

Schedule SE (Form 1040) 2023

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,840, or (b) your net farm profits² were less than \$7,103.

14 Maximum income for optional methods

14

6,560

15 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

16

17 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

17

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

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

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

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

SCHEDULE 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

2023Attachment
Sequence No. **47**

Name(s) shown on return

NANCY J DUMONT

Your social security number

030-64-0942

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	177,777
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	177,777
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	
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	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> 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. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	2,000
13	Enter the amount from the Credit Limit Worksheet A	13	21,934
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	2,000

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.

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

Schedule 8812 (Form 1040) 2023

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 <input type="checkbox"/>		
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: _____ x \$1,600. 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? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> 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 Next, on line 16b, is the amount \$4,800 or more? <input type="checkbox"/> 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. <input type="checkbox"/> 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.		20

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, or if you are a bona fide resident of Puerto Rico, 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 Next, enter the smaller of line 17 or line 26 on line 27.		26

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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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

2023Attachment
Sequence No. **55**

Name(s) shown on return

NANCY J DUMONT

Your taxpayer identification number

030-64-0942

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SHORT TERM RENTAL	030-64-0942	83,153
ii	REAL ESTATE SALES	030-64-0942	84,134
iii	SNOW WORRIES	030-64-0942	10,490
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	177,777	
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	177,777	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		35,555
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	0	
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		35,555
11	Taxable income before qualified business income deduction (see instructions)	11	156,977	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	156,977	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		31,395
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		31,395
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	0
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.

Form **8995** (2023)

Form **8867**

(Rev. November 2023)

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
20 **23**Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

NANCY J DUMONT

Taxpayer identification number

030-64-0942

Preparer's name

DEBORAH L. VERZILLI, CPA

Preparer taxpayer identification number

P00295703**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

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? ☒ Yes ☐ No ☐ N/A
- 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 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? ☒ Yes ☐ No ☐ N/A
- 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).☒ Yes ☐ No ☐ N/A
- 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.) ☐ Yes ☒ No ☐ N/A
 - a Did you make reasonable inquiries to determine the correct, complete, and consistent information? ☐ Yes ☐ No ☐ N/A
 - 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.) ☐ Yes ☐ No ☐ N/A
- 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). ☒ Yes ☐ No ☐ N/A

List those documents provided by the taxpayer, if any, that you relied on:

DUE DILIGENCE QUESTIONNAIRE COMPLETED BY CLIENT
- 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? ☒ Yes ☐ No ☐ N/A
- 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.) ☒ Yes ☐ No ☐ N/A
 - a Did you complete the required recertification Form 8862? ☐ Yes ☐ No ☐ N/A
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? ☒ Yes ☐ No ☐ N/A

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2023)

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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:

- 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);
- 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;
- Submit Form 8867 in the manner required; and
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form **4562**

Depreciation and Amortization (Including Information on Listed Property) Attach to your tax return.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

NANCY J DUMONT

Identifying number

030-64-0942

Business or activity to which this form relates

SHORT TERM RENTAL**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	1,160,000
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	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**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	328

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

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	7,229
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 <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		5,625	15.0	HY	150DB	281
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

(a) Class life	(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
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	7,838
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	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2023)
THERE ARE NO AMOUNTS FOR PAGE 2

Federal Statements**SHORT TERM RENTAL****Statement 1 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
EXPENDABLE FURNITURE/FIXTURES	\$ 1,850		\$ 1,850
GIFTS	6,341		6,341
LANDSCAPING	461		461
PEST CONTROL	350		350
PLOWING	1,076		1,076
PROPANE TANK	432		432
RENT REFUNDED	300		300
SUBSCRIPTIONS	390		390
TELEPHONE & INTERNET	1,108		1,108
TRADE NAME REGISTRATION	60		60
WATER TESTING	447		447
TOTAL	\$ <u>12,815</u>		\$ <u>12,815</u>

Year Ending: December 31, 2023

030-64-0942

NANCY J DUMONT
97 SOUTH STREET
SOUTH BURLINGTON, VT 05401

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

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Year Ending: December 31, 2023

030-64-0942

NANCY J DUMONT
97 SOUTH STREET
SOUTH BURLINGTON, VT 05401

**Electing out of the Bonus Depreciation Allowance
for All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Schedule C	Qualified Business Income Calculation Worksheet	2023
-------------------	--	-------------

Name NANCY J DUMONT	Taxpayer Identification Number 030-64-0942
Principle business or profession REAL ESTATE SALES	Form/Schedule Unit C 1

1. Schedule C, Line 31, Net profit or (loss)	1.	90,530
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior suspended losses utilized this year		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	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 section 1231 losses)	7.	
8. Deductible portion of self-employment taxes	8.	6,396
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	6,396
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	84,134

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

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

Schedule C	Qualified Business Income Calculation Worksheet	2023
Name NANCY J DUMONT		Taxpayer Identification Number 030-64-0942
Principle business or profession PROPERTY MANAGEMENT		Form/Schedule Unit C 2

1. Schedule C, Line 31, Net profit or (loss)	1.	11,287
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior suspended losses utilized this year		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	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 section 1231 losses)	7.	
8. Deductible portion of self-employment taxes	8.	797
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	797
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	10,490

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

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

1.	Schedule E, Page 1, Net rental real estate income or (loss)	1.	83,153
	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.	83,153

	Beginning of Year			End of Year		
Carryovers:	Pre -2018	After 2017	Allowed loss	Pre -2018	After 2017	QBI Portion of
Passive activity:	(A)	(B)	(C)	(D)	(E)	Allowed Losses
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

DUMONT0942 DUMONT, NANCY J

030-64-0942

FYE: 12/31/2023

Federal Asset Report REAL ESTATE SALES

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
2	HOME OFFICE	1/01/20	190,100	13.13		24,960	39 MO S/L	1,249	0
	Out Of Service: 12/31/21								
3	HOME IMPROVEMENTS	1/01/20	12,783	13.09		1,673	39 MO S/L	84	0
	Out Of Service: 12/31/21								
Total Other Depreciation			<u>202,883</u>			<u>26,633</u>		<u>1,333</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>202,883</u>			<u>26,633</u>		<u>1,333</u>	<u>0</u>
Listed Property:									
1	2021 FORD BRONCO	11/19/21	50,194	78.45	X	-10,817	5 MO200DB	50,194	0
			<u>50,194</u>			<u>-10,817</u>		<u>50,194</u>	<u>0</u>
Grand Totals			253,077			15,816		51,527	0
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>253,077</u>			<u>15,816</u>		<u>51,527</u>	<u>0</u>

DUMONT0942 DUMONT, NANCY J

030-64-0942

FYE: 12/31/2023

Federal Asset Report

SHORT TERM RENTAL

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
15-year GDS Property:										
16	DRIVEWAY	6/30/23	5,625				5,625	15 HY 150DB	0	281
			<u>5,625</u>				<u>5,625</u>		<u>0</u>	<u>281</u>
Prior MACRS:										
1	ROOF, SIDING, WINDOWS, DECK	1/01/21	9,747				9,747	39 MMS/L	560	243
2	DOOR/STORM DOOR	1/01/21	1,430				1,430	39 MMS/L	235	37
3	DRIVEWAY	1/01/21	10,579				10,579	15 HY S/L	1,048	706
4	ELECTRICAL UPGRADE	1/01/21	6,290				6,290	15 HY S/L	623	420
5	HOT TUB	1/01/21	4,809				4,809	5 HY S/L	1,118	962
6	GAS FIREPLACE	1/01/21	5,041				5,041	5 HY S/L	1,172	1,008
7	BOURNES REPUBLIC INSTALLATION	1/01/21	1,524				1,524	5 HY S/L	354	305
8	EXCAVATION FOR GASLINE	1/01/21	2,510				2,510	15 HY S/L	249	167
10	HOUSE	10/01/14	70,000				70,000	39 MMS/L	19,192	1,795
11	DECK	6/01/22	13,245				13,245	39 MMS/L	184	340
13	SHED	6/01/22	2,900				2,900	5 HY 200DB	580	928
14	SEPTIC IMPROVEMENTS	10/01/14	2,275				2,275	15 HY 150DB	855	219
23	MANSFIELD ELECTRIC - EXISTING CA	12/31/22	3,845				3,845	39 MMS/L	0	99
			<u>134,195</u>				<u>134,195</u>		<u>26,170</u>	<u>7,229</u>
Other Depreciation:										
9	BUILDING IMPROVEMENT	1/01/20	12,783				12,783	39 MO S/L	939	328
12	LAND COST - TREE & STUMP ROMOV.	9/10/22	26,675				26,675	0 -- Land	0	0
15	LAND	10/01/14	25,000				25,000	0 -- Land	0	0
17	ENGINEERING - FUTURE BLDG	6/30/22	1,206				1,206	0 -- Memo	0	0
18	SURVEY - FUTURE BLDG	6/30/22	1,029				1,029	0 -- Land	0	0
19	ZONING - FUTURE BLDG	6/30/22	526				526	0 -- Memo	0	0
20	ELECTRICAL - FUTURE BLDG	9/28/22	9,341				9,341	0 -- Memo	0	0
21	WOOD - FUTURE BLDG - CLEARING W	6/30/22	1,163				1,163	0 -- Memo	0	0
22	POLE, WIRES, TRANSFORMER POLE N	1/01/23	13,334				13,334	0 -- Land	0	0
24	MANSFIELD ELECTRIC - FUTURE BUI	12/31/22	3,845				3,845	0 -- Memo	0	0
	Total Other Depreciation		<u>94,902</u>				<u>94,902</u>		<u>939</u>	<u>328</u>
	Total ACRS and Other Depreciation		<u>94,902</u>				<u>94,902</u>		<u>939</u>	<u>328</u>
	Grand Totals		234,722				234,722		27,109	7,838
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>234,722</u>				<u>234,722</u>		<u>27,109</u>	<u>7,838</u>

DUMONT0942 DUMONT, NANCY J

030-64-0942

FYE: 12/31/2023

Bonus Depreciation Report
SHORT TERM RENTAL

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	ROOF, SIDING, WINDOWS,DECK	1/01/21	9,747	100	0	0	0	9,747
2	DOOR/STORM DOOR	1/01/21	1,430	100	0	0	0	1,430
9	BUILDING IMPROVEMENT	1/01/20	12,783	100	0	0	0	12,783
Grand Total			<u>23,960</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>23,960</u>

DUMONT0942 DUMONT, NANCY J

030-64-0942

FYE: 12/31/2023

AMT Asset Report

REAL ESTATE SALES

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:										
2	HOME OFFICE	1/01/20	190,100	13.13			24,960	39 MO S/L	1,249	0
	Out Of Service: 12/31/21									
3	HOME IMPROVEMENTS	1/01/20	12,783	13.09			1,673	39 MO S/L	84	0
	Out Of Service: 12/31/21									
Total Other Depreciation			<u>202,883</u>				<u>26,633</u>		<u>1,333</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>202,883</u>				<u>26,633</u>		<u>1,333</u>	<u>0</u>
Listed Property:										
1	2021 FORD BRONCO	11/19/21	50,194	78.45	X		-10,817	5 MO200DB	50,194	0
			<u>50,194</u>				<u>-10,817</u>		<u>50,194</u>	<u>0</u>
Grand Totals			253,077				15,816		51,527	0
Less: Dispositions and Transfers			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>253,077</u>				<u>15,816</u>		<u>51,527</u>	<u>0</u>

DUMONT0942 DUMONT, NANCY J

030-64-0942

FYE: 12/31/2023

AMT Asset Report

SHORT TERM RENTAL

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
15-year GDS Property:									
16	DRIVEWAY	6/30/23	5,625			5,625	15 HY 150DB	0	281
			<u>5,625</u>			<u>5,625</u>		<u>0</u>	<u>281</u>
Prior MACRS:									
1	ROOF, SIDING, WINDOWS, DECK	1/01/21	9,747			9,747	39 MMS/L	560	243
2	DOOR/STORM DOOR	1/01/21	1,430			1,430	39 MMS/L	235	37
3	DRIVEWAY	1/01/21	10,579			10,579	15 HY S/L	1,048	706
4	ELECTRICAL UPGRADE	1/01/21	6,290			6,290	15 HY S/L	623	420
5	HOT TUB	1/01/21	4,809			4,809	5 HY S/L	1,118	962
6	GAS FIREPLACE	1/01/21	5,041			5,041	5 HY S/L	1,172	1,008
7	BOURNES REPUBLIC INSTALLATION	1/01/21	1,524			1,524	5 HY S/L	354	305
8	EXCAVATION FOR GASLINE	1/01/21	2,510			2,510	15 HY S/L	249	167
10	HOUSE	10/01/14	70,000			70,000	39 MMS/L	3,541	1,795
11	DECK	6/01/22	13,245			13,245	39 MMI150DB	184	340
13	SHED	6/01/22	2,900			2,900	5 HY 200DB	580	928
14	SEPTIC IMPROVEMENTS	10/01/14	2,275			2,275	15 HY 150DB	1,402	134
23	MANSFIELD ELECTRIC - EXISTING CA	12/31/22	3,845			3,845	39 MMS/L	0	99
			<u>134,195</u>			<u>134,195</u>		<u>11,066</u>	<u>7,144</u>
Other Depreciation:									
9	BUILDING IMPROVEMENT	1/01/20	0			0	0 HY	0	0
12	LAND COST - TREE & STUMP ROMOV.	9/10/22	26,675			26,675	0 -- Land	0	0
15	LAND	10/01/14	0			0	0 HY	0	0
17	ENGINEERING - FUTURE BLDG	6/30/22	1,206			1,206	0 -- Memo	0	0
18	SURVEY - FUTURE BLDG	6/30/22	1,029			1,029	0 -- Land	0	0
19	ZONING - FUTURE BLDG	6/30/22	526			526	0 -- Memo	0	0
20	ELECTRICAL - FUTURE BLDG	9/28/22	9,341			9,341	0 -- Memo	0	0
21	WOOD - FUTURE BLDG - CLEARING W	6/30/22	1,163			1,163	0 -- Memo	0	0
22	POLE, WIRES, TRANSFORMER POLE M	1/01/23	13,334			13,334	0 -- Land	0	0
24	MANSFIELD ELECTRIC - FUTURE BUI	12/31/22	0			0	0 HY	0	0
	Total Other Depreciation		<u>53,274</u>			<u>53,274</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>53,274</u>			<u>53,274</u>		<u>0</u>	<u>0</u>
	Grand Totals		193,094			193,094		11,066	7,425
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>193,094</u>			<u>193,094</u>		<u>11,066</u>	<u>7,425</u>

Form **1040****Tax Return Reconciliation Worksheet****2023**
Filing Status: ☐ 1 Single ☐ 2 Married filing jointly ☐ 3 Married filing separately ☒ 4 Head of household* ☐ 5 Qualifying widow(er)*

MFS spouse name:

*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial

NANCY J

Last name

DUMONT

Taxpayer social security number

030-64-0942

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

97 SOUTH STREET

Apt. no.

Presidential Election Campaign

Taxpayer ☐Spouse ☐

City, town or post office, state, and ZIP code.

SOUTH BURLINGTON**VT 05401**

Foreign country name

Foreign province/state/county

Foreign postal code

At anytime during 2023, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets?

Yes ☒ No ☐**6a** ☒ Taxpayer. If someone can claim you as a dependent, do not check box 6a**b** ☐ Spouse

Boxes checked on 6a and 6b

1

Children on 6c who lived with you

1

Children on 6c who did not live with you

Dependents on 6c not entered above

2

Total. Add lines above

6c Dependents:

(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	Other dependents			If more than four dependents, ✓ here <input type="checkbox"/>
LEILA J.	FLANAGAN	009-92-3653	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Income
(Schedule 1)

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	101,817
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
16a	Pensions and annuities	16a	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	83,153
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	184,970

Adjusted Gross Income
(Schedule 1)

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	7,193
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved for future use	34	
35	Reserved for future use	35	
36	Add lines 23 through 35	36	7,193
37	Subtract line 36 from line 22. This is your adjusted gross income	37	177,777

Form **1040****Tax Return Reconciliation Worksheet, Page 2****2023**Name **NANCY J DUMONT**Tp TIN **030-64-0942****Tax and Credits**
(Schedules 2, 3)38 Amount from line 37 (adjusted gross income) **38 177,777**39a Check ☐ You were born before January 2, 1959, ☐ Blind. ☐ Spouse was born before January 2, 1959, ☐ Blind. Total boxes checked **39a**b If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$13,850

Married filing jointly or Qualifying widow(er), \$27,700

Head of household, \$20,800

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40 20,800**a **40b**41 Subtract line 40 and 40b from line 38 **41 156,977**42 Qualified business income deduction (see instructions) **42 31,395**43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43 125,582**44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ **44 21,934**45 Alternative minimum tax (see instructions). Attach Form 6251 **45**46 Excess advance premium tax credit repayment. Attach Form 8962 **46**47 Add lines 44, 45, and 46 **47 21,934**48 Foreign tax credit. Attach Form 1116 if required **48**49 Credit for child and dependent care expenses. Attach Form 2441 **49**50 Education credits from Form 8863, line 19 **50**51 Retirement savings contributions credit. Attach Form 8880 **51**52 Child tax credit/credit for other dependents **52 2,000**53 Residential energy credits. Attach Form 5695 **53**54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ **54**55 Add lines 48 through 54. These are your total credits **55 2,000**56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56 19,934****Other Taxes**
(Schedule 2)57 Self-employment tax. Attach Schedule SE **57 14,386**58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 **58**59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**60a Household employment taxes from Schedule H **60a**b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**61 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) **61**62 Section 965 net tax liability installment from Form 965-A **62**63 Add lines 56 through 61. This is your total tax **63 34,320**64 Federal income tax withheld from: **64a**a Form(s) W-2 **64b**b Form(s) 1099 **64c**c Other forms **64c**65 2023 estimated tax payments and amount applied from 2022 return **65**66 Earned income credit (EIC) **66**67 Additional child tax credit. Attach Schedule 8812 **67**68 American opportunity credit from Form 8863, line 8 **68**69 Recovery rebate credit **69**70 Net premium tax credit. Attach Form 8962 **70**71 Amount paid with request for extension to file **71 12,000**72 Excess social security and tier 1 RRTA tax withheld **72**73 Credit for federal tax on fuels. Attach Form 4136 **73**74 Other payments and refundable credits **74**75 Total pymts. Add lines 64 - 74. **75 12,000**Refund **76** If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid **76**77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here **77a**b Routing number **77a** c Type: ☐ Checking ☐ Savingsd Account number **77a**78 Amount of line 76 you want applied to your 2024 estimated tax **78**Amount You Owe **79** Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions **79 23,908**80 Estimated tax penalty (see instructions) **80 1,588**Int/Pen Date filed **11/22** Int **1,121** Fail to file **2,009** Fail to pay **893** Total **27,931**Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No Personal identification no. (PIN) **87781**Designee's Name **DEBORAH L. VERZILLI, CPA** Phone no. **802-888-7781**Other Info Taxpayer Daytime phone number **802-793-1430** Taxpayer: Occupation **REALTOR/PROJECT MANAGER** IRS Identity Protection PINSpouse: Occupation **NANCYJDUMONT@GMAIL.COM** IRS Identity Protection PIN☒ Taxpayer ☐ Spouse Email address **NANCYJDUMONT@GMAIL.COM**