Regarding taxes. We collaborated with Mr. Jadlowiec,CPA, to assess individual tax responsibilities , explain refund, and other questions. His data was used to parse variances between Ian Gabos and E. Herrman which was based on a difference of incomes of about 30% thus resulting in a greater amount of the remaining $5565 (amount left of total taxes of $8218 minus E. Herrman's payment of Pine school district of $2653) being due by E. Herrman than Ian Gabos.

See page 31 / 50 in report to confirm data.

Ian Gabos was responsible for $2424 of remaining $5565 and E. Herrman $3141. This is based on higher income reported on that page by 29.6%

As a result Ian Gabos owes E. Herrman $2424 as it was reported that she paid all taxes. See Spreadsheet.

Incomes reported

** If you need additional space - please provide a separate sheet

LAST NAME, FIRST NAME, MIDDLE INITIAL	SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL
GABOS, IAN M.	HERRMAN, ELIZABETH P.

STREET ADDRESS (No PO Box, RD or RR)		
618 FAIRGATE DR		
SECOND LINE OF ADDRESS		
CITY	STATE	ZIP CODE
WEXFORD	PA	15090

DAYTIME PHONE NUMBER	RESIDENT PSD CODE	
	711001	EXTENSION ☐ AMENDED RETURN ☐ NON-RESIDENT ☐

The calculations reported in the first column MUST pertain to the name printed in the column, regardless of which spouse appears first.
Combining income is NOT permitted.

ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM

☐ Single ☒ Married, Filing Jointly ☐ Married, Filing Separately ☐ Final Return*

	Social Security # 195-72-1661	Spouse's Social Security # 161-74-1945
	If you had NO EARNED INCOME, check the reason why:	If you had NO EARNED INCOME, check the reason why:
	☐ disabled ☐ student ☐ deceased ☐ military ☐ homemaker ☐ retired ☐ unemployed	☐ disabled ☐ student ☐ deceased ☐ military ☐ homemaker ☐ retired ☐ unemployed
1. Gross Compensation as Reported on W-2(s). (Enclose W-2s)	199734.00	265260.00
2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE)	.00	.00
3. Other Taxable Earned Income *	.00	.00
4. **Total Taxable Earned Income** (Subtract Line 2 from Line 1 and add Line 3)	199734.00	265260.00
5. Net Profit (Enclose PA Schedules*) NON-TAXABLE S-Corp earnings check this box: ☐	.00	.00
6. Net Loss (Enclose PA Schedules*)	.00	.00
7. Total Taxable Net Profit (Subtract Line 6 from Line 5. If less than zero, enter zero)	.00	.00
8. Total Taxable Earned Income and Net Profit (Add Lines 4 and 7)	199734.00	265260.00
9. **Total Tax Liability** (Line 8 multiplied by 1.0000)	1997.00	2653.00
10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instr.)	1997.00	.00
11. Quarterly Estimated Payments/Credit From Previous Tax Year	.00	.00
12. Out-of-State or Philadelphia Credits (include supporting documentation)	.00	.00
13. **TOTAL PAYMENTS and CREDITS** (Add Lines 10 through 12)	1997.00	.00
14. **Refund** IF MORE THAN $1.00, enter amount (or select option in 15)	.00	.00
15. **Credit Taxpayer/Spouse** (Amount of Line 13 you want as a credit to your account) ☐ **Credit to next year** ☐ **Credit to spouse**	.00	.00
16. **EARNED INCOME TAX BALANCE DUE** (Line 9 minus Line 13)	.00	2653.00
17. **Penalty after April 15*** (multiply Line 16 by)	.00	.00
18. **Interest after April 15*** (multiply Line 16 by)	.00	.00
19. **TOTAL PAYMENT DUE** (Add Lines 16, 17, and 18)	.00	2653.00

*See Instructions

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

YOUR SIGNATURE	SPOUSE'S SIGNATURE (If Filing Jointly)	DATE (MM/DD/YYYY)

PREPARER'S PRINTED NAME & SIGNATURE	PHONE NUMBER
BRADLEY P. JADLOWIEC, CPA, M BRADLEY P. JADLOWIEC, CPA, M	(412) 486-9250

1. Gross Compensation as Reported on W-2(s). (Enclose W-2s)	199734.00	265260.00
2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE)	.00	.00
3. Other Taxable Earned Income *	.00	.00
4. **Total Taxable Earned Income** (Subtract Line 2 from Line 1 and add Line 3)	199734.00	265260.00

Page 31 / 50 gives income reported and taxes that one can use to assess individual responsibility of remaining difference in taxes after school tax per E. Herrman subtracted. ($8218-$2653 = $5565)

IAN M. GABOS & ELIZABETH P. HERRMAN 195-72-1661

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	ADP TOTALSOURCE SERVICES INC	194,121.	37,679.	6,132.	1,997.	9,932.	2,897.
S	UNIVERSITY OF PITTSBURGH PHYSICIANS	222,371.	47,570.	7,249.	7,083.	9,932.	4,456.
S	UNIVERSITY OF PITTSBURGH	24,673.	1,089.	895.	874.		
	TOTALS	441,165.	86,338.	14,276.	9,954.	19,864.	7,353.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

Used to calculate breakdown of $5565 which was part of taxes shared in proportion to incom

W2s Herrman

	a Employee's social security number 161-74-1945	OMB No. 1545-0008
b Employer identification number (EIN) 23-2919472	1 Wages, tips, other compensation 222,371.	2 Federal income tax withheld 47,570.
c Employer's name, address, and ZIP code UNIVERSITY OF PITTSBURGH PHYSICIANS 600 GRANT STREET PITTSBURGH PA 15219	3 Social security wages 160,200.	4 Social security tax withheld 9,932.00
	5 Medicare wages and tips 266,197.	6 Medicare tax withheld 4,456.00
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. ELIZABETH P. HERRMAN 618 FAIRGATE DR WEXFORD PA 15090	11 Nonqualified plans	12a Code C 426.
	13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code D 14,167.
	14 Other	12c Code
		12d Code
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
PA	90098310	236,112.	7,249.00	236,112.		PINE TW
					7,083.00	PITTSBU

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury - Internal Revenue Service

Copy 1 - For State, City, or Local Tax Department

	a Employee's social security number 161-74-1945	OMB No. 1545-0008
b Employer identification number (EIN) 25-0965591	1 Wages, tips, other compensation 24,673.	2 Federal income tax withheld 1,089.
c Employer's name, address, and ZIP code UNIVERSITY OF PITTSBURGH 4200 FIFTH AVENUE PITTSBURGH PA 15260	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. ELIZABETH P. HERRMAN 618 FAIRGATE DR WEXFORD PA 15090	11 Nonqualified plans	12a Code E 2,275.
	13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code G 2,200.
	14 Other	12c Code DD 6,972.
		12d Code
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
PA	15985369	29,148.	895.00	29,148.		PINE TW
					874.00	PITTSBU

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury - Internal Revenue Service

Copy 1 - For State, City, or Local Tax Department

Ian Gabos w2 to compare individual tax responsibility

	a Employee's social security number 195-72-1661	OMB No. 1545-0008	
b Employer identification number (EIN) 59-2452825		1 Wages, tips, other compensation 194,121.	2 Federal income tax withheld 37,679.
c Employer's name, address, and ZIP code ADP TOTALSOURCE SERVICES INC 1 ADP DRIVE AUGUSTA GA 30909		3 Social security wages 160,200.	4 Social security tax withheld 9,932.00
		5 Medicare wages and tips 199,783.	6 Medicare tax withheld 2,897.00
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. IAN M. GABOS 618 FAIRGATE DR WEXFORD PA 15090		11 Nonqualified plans	12a Code C 49.
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code D 5,662.
		14 Other	12c Code W 1,120.
			12d Code AA 16,838.
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
PA	19323302	199,734.	6,132.00	199,734.	1,997.00	PINE TW

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury - Internal Revenue Service

Copy 1 - For State, City, or Local Tax Department

From initial tax report

Kinol Sharie Leyh & Associates
3740 Mount Royal Boulevard
Allison Park, PA 15101-3525

April 16, 2024

Ian M. Gabos & Elizabeth P. Herrman
618 Fairgate Dr
Wexford, PA 15090

Dear Ian & Elizabeth:

Enclosed are your 2023 income tax returns and 2024 estimated tax vouchers.

Specific filing instructions are as follows.

FEDERAL INCOME TAX RETURN:

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS. Do not mail the paper copy of the return to the IRS.

Your check for $5,486, payable to the United States Treasury, must be paid by October 15, 2024. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2023 Form 1040" on your check.

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

FEDERAL ESTIMATED TAX VOUCHERS:

Separately mail voucher 1 of Form 1040-ES as soon as possible.

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

Enclose your check for $3,690, payable to the United States Treasury. Include your social security number and the words "2024 Form 1040-ES" on your check.

Retain vouchers 2, 3 and 4 in your files and mail to the

From initial tax report

above address on or before the dates indicated.

For your reference we have listed all estimated tax payments and their original due dates below. Vouchers requiring no payment should not be filed.

Voucher no. 1 by 04/15/24 ..... $3,690
Voucher no. 2 by 06/17/24 ..... $3,690
Voucher no. 3 by 09/16/24 ..... $3,690
Voucher no. 4 by 01/15/25 ..... $3,690

PENNSYLVANIA INCOME TAX RETURN:

This return has been prepared for electronic filing. Please sign, date, and return Form PA-8879 to our office. We will then submit your electronic return to the PDOR. Do not mail the paper copy of the return to the PDOR.

Your check for $79, payable to PA Department of Revenue, must be mailed by October 15, 2024. Be sure to attach your payment to Pennsylvania Form PA-V, Payment Voucher. Include your social security number and the words "2023 PA Tax" on your check.

Mail to - PA Department of Revenue
PA-V Payment Enclosed
1 Revenue Place
Harrisburg, PA 17129-0001

PINE TWP/PINE-RICHLAND SD INCOME TAX RETURN:

Your city return must be mailed on or before October 15, 2024.

Mail to - Keystone Collections Group
PO Box 529
Irwin, PA 15642-0529

Enclose your check for $2,653, payable to Keystone Collections Group. Include your social security number and daytime phone number on your check.

PITTSBURGH CITY/PITTSBURGH SD INCOME TAX RETURN:

Your city return must be mailed on or before October 15, 2024.

Mail to - Jordan Tax Service
Allegheny Co Central TCD, Frick BLDG
437 Grant St, Ste 900
Pittsburgh, PA 15219-6101

No payment is required as you are to receive a refund in the

From initial tax report . The amount of $7957 was refunded to E. Herrman by Pgh School District as employer mistakenly directed it there. She later owed and paid $2653 to Pine Twp based her income.

amount of $7,957.

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

Please review the returns for completeness and accuracy.

We are also enclosing the documents you gave us to assist in the preparation of the returns.

The status of your estimated tax payments should be reviewed each quarter to assure avoidance of penalties.

Your federal estimate was prepared based on the assumption that your withholdings from wages and pensions for 2024 will be at least $86,934. If it becomes apparent that your actual withholding will be less than this amount, please notify us at once so that an amended declaration may be considered.

We have enclosed mailing envelopes for your convenience in filing your returns.

We recommend that you use certified mail with postmarked receipts for proof of timely filing.

We are also enclosing a statement for the preparation of your individual income tax returns.

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

We have provided you tax advice in connection with the preparation of your U.S. federal tax return and associated tax planning services we have furnished. This advice is not intended or written to be used by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer by the Internal Revenue Service, and it cannot be used by any taxpayer for such purpose.

Your copies of the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Sincerely,

Amended tax report to reflect corrections re: misdirected School tax funds and refund

CLGS-32-1 (04-16)

PINE TWP/PINE-RICHLAND S D

TAXPAYER ANNUAL

LOCAL EARNED INCOME TAX RETURN

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Contact your Tax Officer.

* *If you have relocated during the tax year, please supply additional information.*

Tax Year 2023

DATES LIVING AT EACH ADDRESS	STREET ADDRESS (No PO Box, RD or RR)	CITY OR POST OFFICE	STATE	ZIP

** *If you need additional space - please provide a separate sheet*

LAST NAME, FIRST NAME, MIDDLE INITIAL	SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL
GABOS, IAN M.	HERRMAN, ELIZABETH P.

STREET ADDRESS (**No** PO Box, RD or RR): 618 FAIRGATE DR

SECOND LINE OF ADDRESS

CITY	STATE	ZIP CODE
WEXFORD	PA	15090

DAYTIME PHONE NUMBER	RESIDENT PSD CODE
	711001

EXTENSION ☐ AMENDED RETURN ☒ NON-RESIDENT ☐

The calculations reported in the first column MUST pertain to the name printed in the column, regardless of whether the husband or wife appears first.

Combining income is NOT permitted.

ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM

☐ Single ☒ Married, Filing Jointly ☐ Married, Filing Separately ☐ Final Return*

	Social Security # 195-72-1661	Spouse's Social Security # 161-74-1945
If you had NO EARNED INCOME, check the reason why:	☐ disabled ☐ student ☐ deceased ☐ military ☐ homemaker ☐ retired ☐ unemployed	☐ disabled ☐ student ☐ deceased ☐ military ☐ homemaker ☐ retired ☐ unemployed
1. Gross Compensation as Reported on W-2(s). (Enclose W-2s)	199734.00	265260.00
2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE)	.00	.00
3. Other Taxable Earned Income *	.00	.00
4. **Total Taxable Earned Income** (Subtract Line 2 from Line 1 and add Line 3)	199734.00	265260.00
5. Net Profit (Enclose PA Schedules*) NON-TAXABLE S-Corp earnings check this box: ☐	.00	.00
6. Net Loss (Enclose PA Schedules*)	.00	.00
7. Total Taxable Net Profit (Subtract Line 6 from Line 5. If less than zero, enter zero)	.00	.00
8. Total Taxable Earned Income and Net Profit (Add Lines 4 and 7)	199734.00	265260.00
9. **Total Tax Liability** (Line 8 multiplied by 1.0000)	1997.00	2653.00
10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instr.)	1997.00	7957.00
11. Quarterly Estimated Payments/Credit From Previous Tax Year	.00	2653.00
12. Out-of-State or Philadelphia Credits (include supporting documentation)	.00	.00
13. **TOTAL PAYMENTS and CREDITS** (Add Lines 10 through 12)	1997.00	10610.00
14. **Refund** IF MORE THAN $1.00, enter amount (or select option in 15)	.00	7957.00
15. **Credit Taxpayer/Spouse** (Amount of Line 13 you want as a credit to your account) ☐ **Credit to next year** ☐ **Credit to spouse**	.00	.00
16. **EARNED INCOME TAX BALANCE DUE** (Line 9 minus Line 13)	.00	.00
17. **Penalty after April 15*** (multiply Line 16 by)	.00	.00
18. **Interest after April 15*** (multiply Line 16 by)	.00	.00
19. **TOTAL PAYMENT DUE** (Add Lines 16, 17, and 18)	.00	.00

* *See Instructions*

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

YOUR SIGNATURE	SPOUSE'S SIGNATURE (If Filing Jointly)	DATE (MM/DD/YYYY)

PREPARER'S PRINTED NAME & SIGNATURE	PHONE NUMBER
BRADLEY P. JADLOWIEC, CPA, M BRADLEY P. JADLOWIEC, CPA, M	(412) 486-9250

390011 04-01-23