Caution: Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income	195,813.	247,963.	443,776.	443,776.
Less: Adjustments				
Adjusted Gross Income	195,813.	247,963.	443,776.	443,776.
Standard/Itemized Deductions	5,000.	5,000.	10,000.	27,700.
Qualified business inc deduction				
Taxable Income	190,813.	242,963.	433,776.	416,076.
Total Tax (regular & AMT)	39,617.	56,748.	96,365.	90,377.
Less: Credits				
Add: Other Taxes	737.	1,306.	2,043.	2,043.
Less: Earned Income Credit				
Less: Additional child tax credit				
Less: Payments (excludes ext.)	37,679.	49,255.	86,934.	86,934.
Tax Underpayment/(Overpayment)	2,675.	8,799.	11,474.	5,486.

MARRIED FILING JOINTLY PRODUCED AN ESTIMATED SAVINGS OF 5,988.

Two-Year Comparison Worksheet

2023

Name(s) as shown on return: IAN M. GABOS & ELIZABETH P. HERRMAN

Social security number: 195-72-1661

2022 Filing Status: SINGLE

2023 Filing Status: MARRIED FILING JOINT

2022 Tax Bracket: 32.0%

2023 Tax Bracket: 32.0%

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
WAGES, SALARIES, AND TIPS	207,874.	441,165.	233,291.
SCHEDULE B - TAXABLE INTEREST	13.	76.	63.
SCHEDULE B - QUALIFIED DIVIDENDS	435.	695.	260.
SCHEDULE B - ORDINARY DIVIDENDS	435.	695.	260.
SCHEDULE D (CAPITAL GAIN/LOSS)	2,835.	1,840.	-995.
TOTAL INCOME	211,157.	443,776.	232,619.
ADJUSTED GROSS INCOME	211,157.	443,776.	232,619.
TAXES	10,000.	0.	-10,000.
INTEREST (DEDUCTIBLE)	6,549.	0.	-6,549.
TOTAL ITEMIZED DEDUCTIONS	16,549.	0.	-16,549.
STANDARD DEDUCTION	0.	27,700.	27,700.
TOTAL DEDUCTIONS	16,549.	27,700.	11,151.
TAXABLE INCOME	194,608.	416,076.	221,468.
TAX	41,951.	90,377.	48,426.
TAX BEFORE CREDITS	41,951.	90,377.	48,426.
TAX AFTER NON-REFUNDABLE CREDITS	41,951.	90,377.	48,426.
FORM 8959 (ADDITIONAL MEDICARE TAX)	117.	1,944.	1,827.
FORM 8960 (NET INVEST. INCOME TAX)	121.	99.	-22.
TOTAL TAX	42,189.	92,420.	50,231.
FED. INCOME TAX WITHHELD, FORM W-2	40,896.	86,338.	45,442.
FED. INCOME TAX WITHHELD, OTHER FORM	117.	596.	479.
TOTAL PAYMENTS	41,013.	86,934.	45,921.
BALANCE DUE	1,176.	5,486.	4,310.
PENNSYLVANIA STATE RETURN			
TAXABLE INCOME	216,281.	467,605.	251,324.
TAX	6,640.	14,355.	7,715.
PAYMENTS	6,539.	14,276.	7,737.
BALANCE DUE	101.	79.	-22.

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

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

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,

Kinol Sharie Leyh & Associates

Form **8879** (Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
IAN M. GABOS	195 72 1661
Spouse's name	**Spouse's social security number**
ELIZABETH P. HERRMAN	161 74 1945

Part I Tax Return Information - Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	443,776.
2	Total tax	2	92,420.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	86,934.
4	Amount you want refunded to you	4	
5	Amount you owe	5	5,486.

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

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

Taxpayer's PIN: check one box only

☒ I authorize KINOL SHARIE LEYH & ASSOCIATES to enter or generate my PIN 51661 as my
ERO firm name **Enter five digits, but don't enter all zeros**
signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ▶ _____ Date ▶ 04/16/2024

Spouse's PIN: check one box only

☒ I authorize KINOL SHARIE LEYH & ASSOCIATES to enter or generate my PIN 91945 as my
ERO firm name **Enter five digits, but don't enter all zeros**
signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ▶ _____ Date ▶ 04/16/2024

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 25168311111
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 04/16/2024

319995 04-01-23

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

Tax Year 2023 e-file Jurat/Disclosure
for Form 1040 or 1040NR
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 25168311111

(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

Perjury Statement (1040 and 1040NR)

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Perjury Statement (1040X)

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

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: 51661 Date 04162024

Spouse's PIN: 91945

2023 Form 1040-V

Department of the Treasury
Internal Revenue Service

Paperwork Reduction Act Notice.

We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

310681 05-01-23

LHA

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ **DETACH HERE** ▼ Form **1040-V** (2023)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
2023

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040
- ▶ Do not staple this voucher or your payment to Form 1040
- ▶ Make your check or money order payable to the "United States Treasury."
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment ▶	Dollars	Cents
	5,486	

1019

IAN M. GABOS & ELIZABETH P. HERRMAN
618 FAIRGATE DR
WEXFORD, PA 15090

P.O. BOX 802501
CINCINNATI, OH 45280-2501

195721661 DK GAB0 30 0 202312 610

2024 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2024 (see instructions)	1	
2a	Deductions	2a	
	• If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you don't plan to itemize deductions, enter your standard deduction.		
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction	2b	
c	Add lines 2a and 2b	2c	
3	Subtract line 2c from line 1	3	
4	**Tax.** Figure your tax on the amount on line 3 by using the **2024 Tax Rate Schedules.** **Caution:** *If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax*	4	
5	Alternative minimum tax from **Form 6251**	5	
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16	6	
7	Credits (see instructions). **Do not** include any income tax withholding on this line	7	
8	Subtract line 7 from line 6. If zero or less, enter -0-	8	
9	Self-employment tax (see instructions)	9	
10	Other taxes (see instructions)	10	
11a	Add lines 8 through 10	11a	
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit	11b	
c	**Total 2024 estimated tax.** Subtract line 11b from line 11a. If zero or less, enter -0-	11c	
12a	Multiply line 11c by 90% (66 2/3% for farmers and fishermen) — 12a		
b	Required annual payment based on prior year's tax (see instructions) — 12b		
c	**Required annual payment to avoid a penalty.** Enter the **smaller** of line 12a or 12b	12c	
	Caution: *Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.*		
13	Income tax withheld and estimated to be withheld during 2024 (including income tax withholding on pensions, annuities, certain deferred income, and Additional Medicare Tax withholding)	13	
14a	Subtract line 13 from line 12c ADJUSTED TO: — 14a 14,760.		
	Is the result zero or less? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☐ **No.** Go to line 14b.		
b	Subtract line 13 from line 11c — 14b		
	Is the result less than $1,000? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☐ **No.** Go to line 15 to figure your required payment.		
15	If the first payment you are required to make is due April 15, 2024, enter 1/4 of line 14a (minus any 2023 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order	15	3,690.

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 15, 2024

Amount of estimated tax you are paying by check or money order. $ 3,690.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
IAN M.	GABOS	195-72-1661
If joint payment, complete for spouse		
Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ELIZABETH P.	HERRMAN	161-74-1945
Address (number, street, and apt. no.)		
618 FAIRGATE DR		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
WEXFORD	PA	15090
Foreign country name	Foreign province/county	Foreign postal code

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2024)**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

Payment Voucher 2

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 17, 2024

Amount of estimated tax you are paying by check or money order. $ 3,690.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
IAN M.	GABOS	195-72-1661
If joint payment, complete for spouse		
Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ELIZABETH P.	HERRMAN	161-74-1945

Address (number, street, and apt. no.)
618 FAIRGATE DR

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
WEXFORD	PA	15090

Foreign country name	Foreign province/county	Foreign postal code

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2024)**

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310412 12-26-23

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

Payment Voucher 3

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 16, 2024

Amount of estimated tax you are paying by check or money order. $ 3,690.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
IAN M.	GABOS	195-72-1661
If joint payment, complete for spouse		
Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ELIZABETH P.	HERRMAN	161-74-1945

Address (number, street, and apt. no.)
618 FAIRGATE DR

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
WEXFORD	PA	15090

Foreign country name	Foreign province/county	Foreign postal code

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2024)**

CUT HERE

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

Payment Voucher 4

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 15, 2025

Amount of estimated tax you are paying by check or money order. $ 3,690.

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
IAN M.	GABOS	195-72-1661
If joint payment, complete for spouse		
Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ELIZABETH P.	HERRMAN	161-74-1945

Address (number, street, and apt. no.)
618 FAIRGATE DR

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
WEXFORD	PA	15090

Foreign country name	Foreign province/county	Foreign postal code

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.** **Form 1040-ES (2024)**

CUT HERE

310422 12-26-23

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return

2023 OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

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

Your first name and middle initial	Last name	Your social security number
IAN M.	GABOS	195 72 1661
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
ELIZABETH P.	HERRMAN	161 74 1945

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

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
WEXFORD PA 15090

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

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

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

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

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

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

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

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

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1			1a	441,165.
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	441,165.
2a	Tax-exempt interest 2a		b Taxable interest	2b	76.
3a	Qualified dividends 3a 695.		b Ordinary dividends	3b	695.
4a	IRA distributions 4a		b Taxable amount	4b	
5a	Pensions and annuities 5a		b Taxable amount	5b	
6a	Social security benefits 6a		b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	1,840.
8	Additional income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	443,776.
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	443,776.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	27,700.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	27,700.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	416,076.

Attach Sch. B if required.

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

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	90,377.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	90,377.
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	90,377.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	2,043.
	24	Add lines 22 and 23. This is your **total tax**		24	92,420.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 4	25a 86,338.		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions) SEE STATEMENT 5	25c 596.		
	d	Add lines 25a through 25c		25d	86,934.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return		26	
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	86,934.
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 ☐		35a	
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want **applied to your 2024 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	5,486.
	38	Estimated tax penalty (see instructions)	38		

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

Designee's name BRADLEY P. JADLOWIEC, C Phone no. 412-486-9250 Personal identification number (PIN) 85651

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.

Sign Here

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

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

Phone no. Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
BRADLEY P. JADLOWIEC, CPA, MS	BRADLEY P. JADLOWIEC, CPA, MS	04/16/24	P01250237	☐ Self-employed

Firm's name KINOL SHARIE LEYH & ASSOCIATES Phone no. (412) 486-9250

Firm's address 3740 MOUNT ROYAL BOULEVARD ALLISON PARK, PA 15101-3525 Firm's EIN 25-1754607

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

2023

Attachment Sequence No. **01**

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

IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number

195-72-1661

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	

Part II Adjustments to Income

11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction STATEMENT 6			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	

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

2023

Attachment Sequence No. **02**

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

IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number

195-72-1661

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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	
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 ☐			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	1,944.
12	Net investment income tax. Attach Form 8960			12	99.
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)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount	**17a**			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	**17b**			
c	Additional tax on HSA distributions. Attach Form 8889	**17c**			
d	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	**17e**			
f	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	**17l**			
m	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**	2,043.

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2023

Attachment Sequence No. **08**

Name(s) shown on return

IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number

195 72 1661

Part I Interest

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: NATIONAL FINANCIAL SERVICES	1	76.
2	Add the amounts on line 1	2	76.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	76.

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

Part II Ordinary Dividends

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer: NATIONAL FINANCIAL SERVICES	5	695.
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	695.

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

Part III Foreign Accounts and Trusts

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located		
8	During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr.

Interest and Dividend Summary

Name: IAN M. GABOS & ELIZABETH P. HERRMAN FEIN/SSN: 195-72-1661

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	NATIONAL FINANCIAL SERVICES	76.							
B	NATIONAL FINANCIAL SERVICES							695.	695.
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals		76.						695.	695.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

Name(s) shown on return

IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number

195 72 1661

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

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

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

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	**7**	0.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	7,539.	6,084.	<278.>	1,177.
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	6,041.	5,378.		663.
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	**15**	1,840.

Part III Summary

16 Combine lines 7 and 15 and enter the result ..... **16** 1,840.

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

[X] **Yes.** Go to line 18.

[ ] **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet **19**

20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?

[X] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

[ ] **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

..... **21** ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

[ ] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

[ ] **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1: IAN M. GABOS & ELIZABETH P. HERRMAN

Social security number or taxpayer identification no. 195-72-1661

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

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

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

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

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

1 **(a)** Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold or disposed of (Mo., day, yr.)	**(d)** Proceeds (sales price)	**(e)** Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See instructions.** **(f)** Code(s)	**(g)** Amount of adjustment	**(h)** **Gain or (loss).** Subtract column (e) from column (d) & combine the result with column (g)
NATIONAL FINANCIAL SERVICES COVERED LONG-TERM (ACCT#X83560909)	VARIOUS	12/31/23	7,539.	6,084.	B	<278.>	1,177.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked)			7,539.	6,084.		<278.>	1,177.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

IAN M. GABOS & ELIZABETH P. HERRMAN

Social security number or taxpayer identification no.

195-72-1661

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

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

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

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

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

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. (f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
NATIONAL FINANCIAL SERVICES NONCOVERED LONG-TERM (ACCT#X83560909)	VARIOUS	12/31/23	6,041.	5,378.			663.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked)			6,041.	5,378.			663.

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

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return	Your SSN
IAN M. GABOS & ELIZABETH P. HERRMAN	195-72-1661

Before you begin:
- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	**1.**	416,076.	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	**2.**	695.	
3.	Are you filing Schedule D?* [X] **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. [ ] **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	**3.**	1,840.	
4.	Add lines 2 and 3	**4.**	2,535.	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	**5.**	413,541.	
6.	Enter: $ 44,625 if single or married filing separately, $ 89,250 if married filing jointly or qualifying surviving spouse, $ 59,750 if head of household.	**6.**	89,250.	
7.	Enter the smaller of line 1 or line 6	**7.**	89,250.	
8.	Enter the smaller of line 5 or line 7	**8.**	89,250.	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	**9.**	0.	
10.	Enter the smaller of line 1 or line 4	**10.**	2,535.	
11.	Enter the amount from line 9	**11.**	0.	
12.	Subtract line 11 from line 10	**12.**	2,535.	
13.	Enter: $ 492,300 if single, $ 276,900 if married filing separately, $ 553,850 if married filing jointly or qualifying surviving spouse, $ 523,050 if head of household.	**13.**	553,850.	
14.	Enter the smaller of line 1 or line 13	**14.**	416,076.	
15.	Add lines 5 and 9	**15.**	413,541.	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	**16.**	2,535.	
17.	Enter the smaller of line 12 or line 16	**17.**	2,535.	
18.	Multiply line 17 by 15% (0.15)			**18.** 380.
19.	Add lines 9 and 17	**19.**	2,535.	
20.	Subtract line 19 from line 10	**20.**	0.	
21.	Multiply line 20 by 20% (0.20)			**21.** 0.
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet			**22.** 89,997.
23.	Add lines 18, 21, and 22			**23.** 90,377.
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet			**24.** 90,808.
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet			**25.** 90,377.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **52**

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

IAN M. GABOS

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

195-72-1661

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions			[X] Self-only [ ] Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		2	
3	If you were under age 55 at the end of 2023 and, on the first day of **every** month during 2023, you were, or were considered, an eligible individual with the **same** coverage, enter $3,850 ($7,750 for family coverage). **All others,** see the instructions for the amount to enter		3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs		4	
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter		6	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	3,850.
9	Employer contributions made to your HSAs for 2023	9 1,120.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	1,120.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	2,730.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		13	

Part II HSA Distributions.

If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here [ ]		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **71**

Name(s) shown on return
IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number
195-72-1661

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	465,980.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	465,980.		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	215,980.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	1,944.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	1,944.

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	7,353.		
20	Enter the amount from line 1	20	465,980.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	6,757.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	596.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)			24	596.

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax - Individuals, Estates, and Trusts

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2023

Attachment Sequence No. **72**

Name(s) shown on your tax return
IAN M. GABOS & ELIZABETH P. HERRMAN

Your social security number or EIN
195-72-1661

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	76.
2	Ordinary dividends (see instructions)			2	695.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	1,840.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	1,840.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	2,611.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a - 21. If zero or less, enter -0-			12	2,611.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	443,776.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	193,776.		
16	Enter the smaller of line 12 or line 15			16	2,611.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	99.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
NATIONAL FINANCIAL SERVICES	695.	695.
TOTAL INCLUDED IN FORM 1040, LINE 3A		695.

FORM 1040 TAX STATEMENT 3

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	90,377.
TOTAL TO FORM 1040, LINE 16	90,377.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 4

T S	DESCRIPTION	AMOUNT
T	ADP TOTALSOURCE SERVICES INC	37,679.
S	UNIVERSITY OF PITTSBURGH PHYSICIANS	47,570.
S	UNIVERSITY OF PITTSBURGH	1,089.
	TOTAL TO FORM 1040, LINE 25A	86,338.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 5

T S -	DESCRIPTION	AMOUNT
	FORM 8959, LINE 24	596.
	TOTAL TO FORM 1040, LINE 25C	596.

SCHEDULE 1 STUDENT LOAN INTEREST DEDUCTION STATEMENT 6

1.	ENTER THE TOTAL INTEREST PAID IN 2023 ON QUALIFIED STUDENT LOANS. DON'T ENTER MORE THAN $2,500	2,500.
2.	ENTER THE AMOUNT FROM FORM 1040, LINE 9	443,776.
3.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20, AND 23 AND 25	
4.	SUBTRACT LINE 3 FROM LINE 2	443,776.
5.	ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS. * SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE-$75,000 * MARRIED FILING JOINTLY-$155,000	155,000.
6.	IS THE AMOUNT ON LINE 4 MORE THAN THE AMOUNT ON LINE 5? [ ] NO. SKIP LINES 6 AND 7, ENTER -0- ON LINE 8, AND GO TO LINE 9 [X] YES. SUBTRACT LINE 5 FROM LINE 4	288,776.
7.	DIVIDE LINE 6 BY $15,000 ($30,000 IF MARRIED FILING JOINTLY). ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES). IF THE RESULT IS 1.000 OR MORE, ENTER 1.000	1.000
8.	MULTIPLY LINE 1 BY LINE 7	2,500.
9.	STUDENT LOAN INTEREST DEDUCTION. SUBTRACT LINE 8 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE 1, LINE 21. DON'T INCLUDE THIS AMOUNT IN FIGURING ANY OTHER DEDUCTION ON YOUR RETURN (SUCH AS ON SCHEDULE A, C, E, ETC.)	0.

pennsylvania
DEPARTMENT OF REVENUE
PA-8879 (EX) 03-23 (I)

PENNSYLVANIA E-FILE SIGNATURE AUTHORIZATION

2023

Declaration Control Number/Submission ID

Primary Taxpayer's Name	Social Security Number
IAN M GABOS	195-72-1661
Secondary Taxpayer's Name	**Social Security Number**
ELIZABETH P HERRMAN	161-74-1945

SECTION I TAX RETURN INFORMATION - TAX YEAR ENDING DEC. 31, 2023 (whole dollars only)

1. Adjusted PA taxable income (Form PA-40, Line 11)	1.	467,605.
2. PA tax liability (Form PA-40, Line 12)	2.	14,355.
3. Total PA tax withheld (Form PA-40, Line 13)	3.	14,276.
4. Amount to be refunded (Form PA-40, Line 30)	4.	
5. Total payment (tax due) (Form PA-40, Line 28)	5.	79.

SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF TAXPAYER

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2023 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure of all information pertaining to my use of the system and software and to the transmission of my tax return electronically to the PA Department of Revenue. I further declare that the amounts in Section I above are the amounts shown on the copy of my electronic income tax return. If applicable, I authorize the PA Department of Revenue and its designated financial agents to initiate an electronic funds withdrawal (direct debit) entry to my designated account for Pennsylvania taxes owed. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to payment. I certify the funds for this withdraw are originating from an account within the United States or one of its territories. I have selected a personal identification number as my signature for my electronic income tax return and, if applicable, my electronic funds withdrawal consent.

PRIMARY TAXPAYER'S PERSONAL IDENTIFICATION NUMBER (PIN) Check one box only.

[X] I authorize KINOL SHARIE LEYH & ASSOCIATES to enter my PIN 51661 as my signature on my tax year 2023 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature	Date
	04/16/2024

SECONDARY TAXPAYER'S PIN Check one box only.

[X] I authorize KINOL SHARIE LEYH & ASSOCIATES to enter my PIN 91945 as my signature on my tax year 2023 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature	Date
	04/16/2024

SECTION III CERTIFICATION AND AUTHENTICATION - PRACTITIONER PIN PROGRAM PARTICIPANTS ONLY

ERO's EFIN/PIN Enter your six-digit EFIN followed by your five-digit self-selected PIN 251683/ 11111

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my PIN, which is my signature on the tax year 2023 electronically filed income tax return for the taxpayer(s) indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's Signature	Date
	04/16/2024

The ERO must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

374461 11-28-23
CCH

2023 PA-40 V PA PAYMENT VOUCHER

195-72-1661 GA 161-74-1945

2300917669

PAYMENT AMOUNT

GABOS
IAN M
HERRMAN
ELIZABETH P
618 FAIRGATE DR

WEXFORD
PA
15090

$ 79.00

DEPARTMENT USE ONLY

Make check or money order payable to the Pennsylvania Department of Revenue

PA-40 - 2023
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX (04-23)

195721661 161741945

GABOS

IAN M Occupation SALES MANA

ELIZABETH P Occupation DOCTOR

HERRMAN

618 FAIRGATE DR

WEXFORD PA 15090

02100

N Extension. N Amended Return.

R Residency Status.
PA **R**esident/**N**onresident/**P**art-Year Resident
from to

J **S**ingle, Married/Filing **J**ointly,
Married/Filing Separately, **F**inal Return

N **D**eceased

N Taxpayer Date of Death

N Spouse Date of Death

N Farmers.
School District Name PINE-RICHLAND

1a	Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions. SEE STATEMENT 2		1a	464994
1b	Unreimbursed Employee Business Expenses.		1b	0
1c	Net Compensation. Subtract Line 1b from Line 1a.		1c	464994
2	Interest Income. Complete **PA Schedule A** if required.		2	76
3	Dividend and Capital Gains Distributions Income. Complete **PA Schedule B** if required.		3	695
4	Net Income or Loss from the Operation of a Business, Profession or Farm.		4	0
5	Net Gain or Loss from the Sale, Exchange or Disposition of Property. STMT 1		5	1840
6	Net Income or Loss from Rents, Royalties, Patents or Copyrights.		6	0
7	Estate or Trust Income. Complete and submit **PA Schedule J**.		7	0
8	Gambling and Lottery Winnings. Complete and submit **PA Schedule T**.		8	0
9	**Total PA Taxable Income**. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.		9	467605
10	**Other Deductions**. Enter the appropriate code for the type of deduction. See the instructions for additional information.	N	10	0
11	**Adjusted PA Taxable Income**. Subtract Line 10 from Line 9.		11	467605

374001 11-08-23
CCH

2300115108

EC | OFFICIAL USE ONLY | FC

PA-40 - 2023

Social Security Number

195721661 Name(s) GABOS, IAN M

12	**PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).**		12	14355
13	Total PA Tax Withheld. See the instructions.		13	14276
14	Credit from your 2022 PA Income Tax return.		14	0
15	2023 Estimated Installment Payments. REV-459B included.	N	15	0
16	2023 Extension Payment.		16	0
17	Nonresident Tax Withheld from your **PA Schedule(s) NRK-1.** (Nonresidents only)		17	0
18	**Total Estimated Payments and Credits.** Add Lines 14, 15, 16 and 17.		18	0
	Tax Forgiveness Credit. Submit PA Schedule SP.			
19a	Filing Status: **01 Unmarried or Separated 02 Married 03 Deceased**		19a 00	
19b	Dependents, Section II, Line 2, **PA Schedule SP**		19b 00	
20	Total Eligibility Income from Section III, Line 11, **PA Schedule SP.**		20	0
21	**Tax Forgiveness Credit** from Section IV, Line 16, **PA Schedule SP.**		21	0
22	Resident Credit. Submit your **PA Schedule(s) G-L** and/or **RK-1.**		22	0
23	Total Other Credits. Submit your **PA Schedule OC** and/or **PA Schedule DC.**		23	0
24	**TOTAL PAYMENTS and CREDITS.** Add Lines 13, 18, 21, 22 and 23.		24	14276
25	**USE TAX.** Due on internet, mail order or out-of-state purchases. See instructions.		25	0
26	**TAX DUE.** If the total of Line 12 and Line 25 is more than Line 24, enter the difference here.		26	79
27	Penalties and Interest. See the instructions. Enter Code:		27	0
	If including form REV-1630/REV-1630A, mark the box.	N		
28	**TOTAL PAYMENT DUE.** See the instructions.		28	79
29	**OVERPAYMENT.** If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.		29	0
	The total of Lines 30 through 36 must equal Line 29.			
30	**Refund** -- Amount of Line 29 you want as a check mailed to you.	**REFUND**	30	0
31	**Credit** -- Amount of Line 29 you want as a credit to your 2024 estimated account.		31	0
32	Refund donation line. Enter the organization code and donation amount. See instructions.		32	0
33	Refund donation line. Enter the organization code and donation amount. See instructions.		33	0
34	Refund donation line. Enter the organization code and donation amount. See instructions.		34	0
35	Refund donation line. Enter the organization code and donation amount. See instructions.		35	0
36	Refund donation line. Enter the organization code and donation amount. See instructions.		36	0

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, 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
Preparer's Name and Telephone Number	Date
BRADLEY P. JADLOWIEC, CPA, MST (412) 486-9250	

E-File Opt Out

Firm FEIN 251754607

Preparer's PTIN P01250237

374002 11-08-23
CCH

2300215114

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pennsylvania
DEPARTMENT OF REVENUE

PA-40 W-2 RW (EX) 12-22

PA W-2 RECONCILIATION WORKSHEET

Name: IAN M GABOS

Social Security Number: 195-72-1661

Employer's identification number from Box b: 59-2452825

	FEDERAL WAGES (Box 1)	FEDERAL WAGES (Box 1)	MEDICARE WAGES (Box 5)
SECTION I - Starting Point	194,121.	194,121.	199,783.
SECTION II - Additions	**COLUMN A**	**COLUMN B**	**COLUMN C**
1. Company contribution to deferred compensation plan.			
2. Elective deferrals to IRC Section 401(k) - Code "D" in Box 12.	5,662.	5,662.	
3. Elective deferrals under IRC Section 403(b) salary reduction agreement - Code "E" in Box 12.			
4. Elective deferrals under IRC Section 408(k)(6) salary reduction agreement (SEP) - Code "F" in Box 12.			
5. Elective and non-elective deferrals under IRC Section 457(b) deferred compensation plan - Code "G" in Box 12.			
6. Elective deferrals to a Section 501 (C)(18)(D) tax-exempt organization plan - Code "H" in Box 12.			
7. Income from a nonqualified deferred compensation (NQDC) plan - Code "Z" in Box 12.			
8. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
9. **Other Additions** (provide full descriptions)			
9a.			
9b.			
9c.			
9d.			
9e.			
10. **TOTAL (add Lines 1 through 9e.)**	5,662.	5,662.	
SECTION III - Subtractions	**COLUMN A**	**COLUMN B**	**COLUMN C**
11. Company contribution to deferred compensation plan.			
12. Cost of group-term life - Code "C" in Box 12.		49.	49.
13. Income from a NQDC plan - Code "Z" in Box 12.			
14. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
15. Personal use of company vehicle.			
16. Distributions from a NQDC plan.			
17. Distributions from a NQDC plan previously taxed for Pennsylvania purposes.			
18. **Other Subtractions** (provide full descriptions)			
18a.			
18b.			
18c.			
18d.			
18e.			
19. **TOTAL (add Lines 11 through 18e.)**		49.	49.
SECTION IV - Finishing Point (Add Section I and Section II, Line 10 then subtract Section III, Line 19)	199,783.	199,734.	199,734.
	MEDICARE WAGES (Box 5)	**PA WAGES (Box 16)**	**PA WAGES (Box 16)**

pennsylvania
DEPARTMENT OF REVENUE

PA-40 W-2 RW (EX) 12-22

PA W-2 RECONCILIATION WORKSHEET

Name: ELIZABETH P HERRMAN

Social Security Number: 161-74-1945

Employer's identification number from Box b: 23-2919472

	FEDERAL WAGES (Box 1)	FEDERAL WAGES (Box 1)	MEDICARE WAGES (Box 5)
SECTION I - Starting Point	222,371.	222,371.	266,197.
SECTION II - Additions	**COLUMN A**	**COLUMN B**	**COLUMN C**
1. Company contribution to deferred compensation plan.			
2. Elective deferrals to IRC Section 401(k) - Code "D" in Box 12.	14,167.	14,167.	
3. Elective deferrals under IRC Section 403(b) salary reduction agreement - Code "E" in Box 12.			
4. Elective deferrals under IRC Section 408(k)(6) salary reduction agreement (SEP) - Code "F" in Box 12.			
5. Elective and non-elective deferrals under IRC Section 457(b) deferred compensation plan - Code "G" in Box 12.			
6. Elective deferrals to a Section 501 (C)(18)(D) tax-exempt organization plan - Code "H" in Box 12.			
7. Income from a nonqualified deferred compensation (NQDC) plan - Code "Z" in Box 12.			
8. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
9. **Other Additions** (provide full descriptions)			
9a.			
9b.			
9c.			
9d.			
9e.			
10. **TOTAL (add Lines 1 through 9e.)**	14,167.	14,167.	
SECTION III - Subtractions	**COLUMN A**	**COLUMN B**	**COLUMN C**
11. Company contribution to deferred compensation plan.			
12. Cost of group-term life - Code "C" in Box 12.		426.	426.
13. Income from a NQDC plan - Code "Z" in Box 12.			
14. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
15. Personal use of company vehicle.			
16. Distributions from a NQDC plan.			
17. Distributions from a NQDC plan previously taxed for Pennsylvania purposes.			
18. **Other Subtractions** (provide full descriptions)			
18a.			
18b.			
18c.			
18d.			
18e.			
19. **TOTAL (add Lines 11 through 18e.)**		426.	426.
SECTION IV - Finishing Point (Add Section I and Section II, Line 10 then subtract Section III, Line 19)	236,538.	236,112.	265,771.
	MEDICARE WAGES (Box 5)	**PA WAGES (Box 16)**	**PA WAGES (Box 16)**

pennsylvania
DEPARTMENT OF REVENUE

PA-40 W-2 RW (EX) 12-22

PA W-2 RECONCILIATION WORKSHEET

Name: ELIZABETH P HERRMAN

Social Security Number: 161-74-1945

Employer's identification number from Box b: 25-0965591

	FEDERAL WAGES (Box 1)	FEDERAL WAGES (Box 1)	MEDICARE WAGES (Box 5)
SECTION I - Starting Point	24,673.	24,673.	
SECTION II - Additions	**COLUMN A**	**COLUMN B**	**COLUMN C**
1. Company contribution to deferred compensation plan.			
2. Elective deferrals to IRC Section 401(k) - Code "D" in Box 12.			
3. Elective deferrals under IRC Section 403(b) salary reduction agreement - Code "E" in Box 12.	2,275.	2,275.	
4. Elective deferrals under IRC Section 408(k)(6) salary reduction agreement (SEP) - Code "F" in Box 12.			
5. Elective and non-elective deferrals under IRC Section 457(b) deferred compensation plan - Code "G" in Box 12.	2,200.	2,200.	
6. Elective deferrals to a Section 501 (C)(18)(D) tax-exempt organization plan - Code "H" in Box 12.			
7. Income from a nonqualified deferred compensation (NQDC) plan - Code "Z" in Box 12.			
8. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
9. **Other Additions** (provide full descriptions)			
9a.			
9b.			
9c.			
9d.			
9e.			
10. **TOTAL (add Lines 1 through 9e.)**	4,475.	4,475.	
SECTION III - Subtractions	**COLUMN A**	**COLUMN B**	**COLUMN C**
11. Company contribution to deferred compensation plan.			
12. Cost of group-term life - Code "C" in Box 12.			
13. Income from a NQDC plan - Code "Z" in Box 12.			
14. Deferrals to a NQDC plan qualifying under IRC Section 409A - Code "Y" in Box 12.			
15. Personal use of company vehicle.			
16. Distributions from a NQDC plan.			
17. Distributions from a NQDC plan previously taxed for Pennsylvania purposes.			
18. **Other Subtractions** (provide full descriptions)			
18a.			
18b.			
18c.			
18d.			
18e.			
19. **TOTAL (add Lines 11 through 18e.)**			
SECTION IV - Finishing Point (Add Section I and Section II, Line 10 then subtract Section III, Line 19)	29,148.	29,148.	
	MEDICARE WAGES (Box 5)	**PA WAGES (Box 16)**	**PA WAGES (Box 16)**

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PA SCHEDULE A
Interest Income

PA-40 A (EX) 03-23 (I)
PA Department of Revenue **2023**

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40)	Social Security Number (shown first)
GABOS, IAN M	195-72-1661

CAUTION: Federal and PA rules for taxable interest income are different. **Read the instructions.**
If your total PA-taxable interest income (taxpayer, spouse and/or joint) is equal to the amount reported on your federal return and you have no amounts for Lines 2 through 15 (not including subtotal Lines 4 and 10) of PA Schedule A, you must report your income on Line 2 of the PA-40, but you do not have to submit PA Schedule A. If there are any amounts (taxpayer, spouse and/or joint) for any of the Lines 2 through 15 (not including subtotal Lines 4 and 10) of the schedule, you must complete and submit PA Schedule A with your PA-40. A taxpayer and spouse must complete separate schedules to report their income if any amounts are reported on Lines 2 through 15 (not including subtotal Lines 4 and 10) of Schedule A. However, if all the income is earned on a joint basis, one schedule may be completed. Complete the box to indicate whether the income included on the schedule is from the taxpayer, spouse or joint. If a separate PA Schedule A is prepared for a taxpayer and spouse, include only the taxpayer or spouse share of the income for each line.

PA SCHEDULE A - PA-Taxable Interest Income (See the instructions.)

Taxpayer [X] Spouse [ ] Joint [ ]

1. Interest income reported on your federal return. **See instructions.** SEE STATEMENT 4	1.	$	76.
2. Tax-exempt interest income included in Line 2a of your federal return.	2.	$	
3. Other addition adjustments. **See instructions.** Description:	3.	$	
4. Add Lines 1, 2 and 3.	4.	$	76.
5. Interest income from federal Schedule(s) K-1. **See instructions.**	5.	$	
6. Interest income from direct obligations of the Commonwealth of Pennsylvania and/or its municipalities.	6.	$	
7. Interest income from direct obligations of the U.S. government.	7.	$	
8. Other reduction adjustments. **See instructions.** Description:	8.	$	
9. Add Lines 5, 6, 7 and 8.	9.	$	0.
10. Subtract Line 9 from Line 4.	10.	$	76.
11. Distributions from Life Insurance, Annuity or Endowment Contracts included in federal taxable income.	11.	$	
12. Distributions from Charitable Gift Annuities included in federal taxable income.	12.	$	
13. Distributions from IRC Section 529 Qualified Tuition Programs for non-educational purposes.	13.	$	
14. Distributions from Health/Medical Savings Accounts included in federal taxable income.	14.	$	
15. Interest income from PA S corporations and partnership(s), reported on your PA Schedule(s) RK-1 or federal Schedule(s) K-1.	15.	$	
16. Total PA-Taxable Interest Income. Add Lines 10 through 15. Enter on Line 2 of your PA-40.	16.	$	76.

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PA SCHEDULE B
Dividend Income

PA-40 B (EX) 09-23 (I)
PA Department of Revenue **2023**

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40)	Social Security Number (shown first)
GABOS, IAN M	195-72-1661

CAUTION: Federal and PA rules for dividend income are different. **Read the instructions.**
If your total PA-taxable dividend and capital gains distributions income (taxpayer, spouse and/or joint) is equal to the amount reported on your federal return and does not include any amounts for Lines 2 through 11 (not including subtotal Line 6) of PA Schedule B, you must report your income on Line 3 of the PA-40, but you do not have to submit PA Schedule B. If there are any amounts (taxpayer, spouse and/or joint) for any of the Lines 2 through 11 (not including subtotal Line 6), you must complete and submit PA Schedule B with your PA-40. A taxpayer and spouse must complete separate schedules to report their income if any amounts are reported on Lines 2 through 11 (not including subtotal Line 6) of Schedule B. However, if all the income is earned on a joint basis, one schedule may be completed. Complete the box to indicate whether the income included on the schedule is from the taxpayer, spouse or joint. If a separate PA Schedule B is prepared for a taxpayer and spouse, include only the taxpayer or spouse share of the income for each line.

PA SCHEDULE B - PA-Taxable Dividend and Capital Gains Distributions Income (See the instructions.)

Taxpayer [X] **Spouse** [ ] **Joint** [ ]

1. Dividend income from Line 3b of your federal return. **See instructions.** SEE STATEMENT 5	1.	$	695.
2. Dividend income from federal Schedule K-1(s). **See instructions.**	2.	$	
3. Pennsylvania exempt-interest dividend income. **See instructions.**	3.	$	
4. Other reduction adjustments. **See instructions.** Description:	4.	$	
5. Add the amounts on Lines 2, 3, and 4.	5.	$	0.
6. Subtract Line 5 from Line 1.	6.	$	695.
7. Total exempt-interest dividends. **See instructions.**	7.	$	
8. Other addition adjustments. **See instructions.** Description:	8.	$	
9. Repatriation of foreign income. **See instructions.**			
a. Total earnings and profits included on Line 1 of IRC Section 965 Transition Tax Statement. 9a. _____			
b. Total payments of earnings and profits included in Line 9a received in prior years. 9b. _____			
c. Payments of earnings and profits included in Line 9a received in current year.	9c.	$	
10. Capital Gains Distributions **- See instructions.**	10.	$	
11. Dividend income from PA S corporation(s) and partnerships, reported on your PA Schedule(s) RK-1 or federal Schedule(s) K-1.	11.	$	
12. Total PA-Taxable Dividend Income. Add Lines 6, 7, 8, 9c, 10, and 11. Enter on Line 3 of your PA-40.	12.	$	695.

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PA SCHEDULE D

Sale, Exchange or Disposition of Property

PA-40 D (EX) 03-23 (I)
PA Department of Revenue **2023**

OFFICIAL USE ONLY

If you need more space, you may photocopy.

Name of the taxpayer filing this schedule	Social Security Number (shown first)
GABOS, IAN M & HERRMAN, ELIZABETH P	195-72-1661

Taxpayer ☐ **Spouse** ☐ **Joint** ☒

Important: A taxpayer and spouse must complete separate schedules to report their gains or losses or if any amounts are reported on Lines 3 through 10 of PA Schedule D. However, if all the gains and losses were realized on a joint basis, one schedule may be completed. Complete the box to indicate whether the gains and losses included on the schedule are from the taxpayer, spouse or joint. One spouse may not use a loss to reduce the other spouse's gains. When reporting the sale of jointly owned property that is not reported on a joint PA Schedule D, each must show their share of the sale on their separate PA Schedule D. **Read the instructions.** Enter all sales, exchanges or other dispositions of real or personal tangible and intangible property, including inherited property. Amounts from Federal Schedule D may not be correct for PA income tax purposes. Nonresidents should read carefully the instructions concerning intangible property. If the result is a loss, fill in the box next to the line.

(a) Describe the property: 100 shares of XYZ stock, or 10 acres in Dauphin County	(b) Date acquired: Month/day/year	(c) Date sold: Month/day/year	(d) Gross sales price less expenses of sale	(e) Cost or adjusted basis of the property sold	(f) Gain or loss: (d) minus (e) (If a loss, fill in the box). LOSS
NATIONAL FINANCIAL					☐
SERVICES COVERED					☐
LONG-TERM					☐
(ACCT#X83560909)	VARIOUS	12/31/23	7,539.	6,362.	☐ 1,177.
NATIONAL FINANCIAL					☐
SERVICES NONCOVERED					☐
LONG-TERM					☐
(ACCT#X83560909)	VARIOUS	12/31/23	6,041.	5,378.	☐ 663.
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

2. Net gain (loss) from above sales.	LOSS ☐	2.	1,840.
3. Gain from installment sales from PA Schedule D-1.		3.	
4. Taxable distributions from C corporations. Enter total distribution			
Minus adjusted basis	=	4.	
5. Net gain (loss) from the sale of 6-1-71 property from PA Schedule D-71.	LOSS ☐	5.	
6. Net PA S corporation and partnership gain (loss) from your PA Schedule(s) RK-1 or NRK-1.	LOSS ☐	6.	

Taxable gain from selling a principal residence. Complete and submit **PA Schedule 19.** Complete Columns (a) through (e) and enter your total gain on Line 7.

(a) Address of residence	(b) Date acquired: Month/day/year	(c) Date sold: Month/day/year	(d) Gross sales price less expenses of sale	(e) Cost or adjusted basis of the property sold	(f) Gain or loss: (d) minus (e)

7. Taxable gain from the sale of your principal residence. If you realized a loss on the sale of your principal residence, enter a zero. If you realized a gain/loss on the sale of the nonresidential portion of your principal residence, enter the information on Line 1	7.	
8. Taxable distributions from partnerships from REV-999.	8.	
9. Taxable distributions from PA S corporations from REV-998.	9.	
10. Taxable gain from exchange of insurance contracts.	10.	
11. **Total PA Taxable Gain (Loss).** Add Lines 2 through 10. Enter on Line 5 of your PA-40. (If a net loss, fill in the box) LOSS ☐	11.	1,840.

PA-40 NET TAXABLE PA GAIN OR NET (LOSS) STATEMENT 1

DESCRIPTION	TAXPAYER AMOUNT	SPOUSE AMOUNT
SCHEDULES D, D-71, OR D-1	920.	920.
TOTAL TO PA-40, LINE 5	920.	920.

PA-40 GROSS COMPENSATION AND WITHHOLDING STATEMENT 2

DESCRIPTION	INCOME	TOTAL	WITHHOLDING
ADP TOTALSOURCE SERVICES INC	199,734.		6,132.
UNIVERSITY OF PITTSBURGH PHYSICIANS	236,112.		7,249.
UNIVERSITY OF PITTSBURGH	29,148.		895.
TOTAL TO PA-40, LINE 1A		464,994.	
TOTAL TO PA-40, LINE 13			14,276.

PA-40 TAXPAYER/SPOUSE INCOME ALLOCATION STATEMENT 3

DESCRIPTION	TAXPAYER AMOUNT	SPOUSE AMOUNT
GROSS COMPENSATION	199,734.	265,260.
NET COMPENSATION	199,734.	265,260.
INTEREST INCOME	76.	0.
DIVIDEND AND CAPITAL GAINS DISTRIBUTIONS INCOME	695.	0.
NET GAIN OR LOSS FROM THE SALE, EXCHANGE OR DISPOSITION OF PROPER	920.	920.
TOTAL INCOME TO LINE 9	201,425.	266,180.

PA SCHEDULE A	INTEREST INCOME REPORTED ON FEDERAL RETURN	STATEMENT 4

DESCRIPTION	AMOUNT
NATIONAL FINANCIAL SERVICES	76.
TOTAL TO SCHEDULE A, LINE 1	76.

PA SCHEDULE B	DIVIDEND INCOME REPORTED ON FEDERAL RETURN	STATEMENT 5

DESCRIPTION	AMOUNT
NATIONAL FINANCIAL SERVICES	695.
TOTAL TO SCHEDULE B, LINE 1	695.

	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

	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 f Employee's address and ZIP code	11 Nonqualified plans 13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ] 14 Other	12a Code C 426. 12b Code D 14,167. 12c Code 12d 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 f Employee's address and ZIP code	11 Nonqualified plans 13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ] 14 Other	Code 12a E 2,275. Code 12b G 2,200. Code 12c DD 6,972. Code 12d

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

PINE TWP/PINE-RICHLAND S D

CLGS-32-1 (04/2024)

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 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:	☐ 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

PITTSBURGH CITY/PITTSBURGH S D

CLGS-32-1 (04/2024)

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
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
	700102

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 # 161-74-1945	Spouse's Social Security #
	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)	.00	.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)	.00	.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)	.00	.00
9. **Total Tax Liability** (Line 8 multiplied by 3.0000)	0.00	.00
10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instr.)	7957.00	.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)	7957.00	.00
14. **Refund** IF MORE THAN $1.00, enter amount (or select option in 15)	7957.00	.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	.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