

**CANDIDATE OATH
JUDICIAL OFFICE**

Check box **only** if you are seeking to qualify as a write-in candidate:

Write-in candidate

RECEIVED

APR 08 2024

DUVAL COUNTY ELEC.
By [Signature]

OFFICE USE ONLY

Candidate Oath

Name to appear on ballot: Matthew Lufrano

Check box if two last names without hyphen. (Name cannot be changed after qualifying.)

Check box if name includes nickname. (For use of a nickname, you must complete the Nickname Affidavit on reverse side.)

I swear or affirm that I am a candidate for the judicial office of County Judge (Office) [] (District #)

4th Circuit (Circuit #), Group 9 (Group or Seat #); my legal residence is Duval County, Florida;

I am a qualified elector of the state and of the territorial jurisdiction of the court to which I seek election; I am qualified under the constitution and laws of Florida to hold the judicial office to which I desire to be elected or in which I desire to be retained; I have qualified for no other public office in the state, the term of which office or any part thereof runs concurrent to the office I seek; I have resigned from any office which I am required to resign pursuant to s. 99.012, Florida Statutes; and I will support the Constitution of the United States and the Constitution of the State of Florida.

Section 876.05, Florida Statutes (only applicable if elected and when term of office begins): I am a citizen of the State of Florida and of the United States of America, and being employed by or an officer of the court system and a recipient of public funds as such employee or officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida.

Statement of Outstanding Fines, Fees, or Penalties

I owe outstanding fines, fees, or penalties, that cumulatively exceed \$250, for ethics or campaign finance violations (s. 105.031(4) F.S.).

YES, I Do NO, I Do Not

If you do, you must also specify the amount owed and each entity that levied the same on the reverse side.

X Matthew Lufrano
Signature of Candidate

[Redacted]
Telephone Number

[Redacted]
Email Address

[Redacted]
Address of Legal Residence

[Redacted]
City

[Redacted]
State

[Redacted]
ZIP Code

STATE OF FLORIDA
COUNTY OF Duval



CIERRA ALEXXUS M FACKLER
Commission # HH 422514
Expires July 17, 2027

Cierra Alexxus M Fackler
Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public below:

Sworn to (or affirmed) and subscribed before me by means of
online notarization OR physical presence

this 8 day of April, 2024.

Personally Known OR Produced Identification

Type of Identification Produced: FL Drivers License



CIERRA ALEXXUS M FACKLER
Commission # HH 422514
Expires July 17, 2027

Phonetic Spelling of Name

Phonetic spelling for the audio ballot (not required for qualifying purposes): Print the name phonetically on the line below as you wish it to be pronounced on the audio ballot as may be used by persons with disabilities (see instructions on page 3 of this form):

MATH-YOO LOO-FRAH-NO

Statement of Outstanding Fines, Fees or Penalties

Pursuant to Section 99.021(1)(d), F.S., each candidate, whether a party candidate, a candidate with no party affiliation, or a write-in candidate, shall, at the time of subscribing to the oath or affirmation, state in writing whether he or she owes any outstanding fines, fees, or penalties that cumulatively exceed \$250 for any violations of s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees under part III of chapter 112, any local ethics ordinance governing standards of conduct and disclosure requirements, or chapter 106.

Amount	Entity

Affidavit of Nickname (Only required if using nickname for the ballot.)

My legal name is _____ I am over the age of eighteen (18) and the contents of this affidavit are true and correct.

My nickname is _____. I am generally known by this nickname or have used it as part of my legal name. I have not created the nickname to mislead voters. My nickname does not imply I am some other person, constitute a political slogan or otherwise associate me with a cause or issue, or that is obscene or profane.

Signature of Candidate: _____

STATE OF FLORIDA

COUNTY OF _____

Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public below:

Sworn to (or affirmed) and subscribed before me by means

of online notarization OR physical presence

this _____ day of _____, 20_____.

Personally Known OR Produced Identification

Type of Identification Produced: _____

Name Matthew I Lufrano Campaign Account

Account No [REDACTED]

DATE 4/8/24

PAY TO THE ORDER OF Supervisor of Elections \$ 7,224.64

Seven thousand two hundred and twenty four dollars and sixty four cents DOLLARS 



FOR Qualifying Fee

Matthew I Lufrano  MP

APR 08 2024

2023 Form 6 - Full and Public Disclosure of Financial Interests

DUVAL COUNTY ELEC.
By 33

General Information

Name: Mr Matthew Ian Lufrano
Address: [REDACTED]
County: Duval

Organization	Suborganization	Title
N/A		

CANDIDATE FOR

Position	Agency Name	Position sought or held
County Judge	4th Judicial Circuit, Duval County Court Judge, Duval County	4th Judicial Circuit, Duval County Court Judge, Group 9

Net Worth

My Net Worth as of March 24, 2024 was \$ 682,458.24.

For Quality Only
Purposes

2023 Form 6 - Full and Public Disclosure of Financial Interests

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 24,029.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Ownership of Lufrano Legal, P.A.	\$ 228,000.00
Bank Account with Bank of America	\$ 246,420.35
Bank Account with UBS	\$ 139,278.60
State of FL Retirement Account	\$ 44,730.29

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

2023 Form 6 - Full and Public Disclosure of Financial Interests

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

I elect to file a copy of my 2023 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses

Business Entity # 1
N/A

2023 Form 6 - Full and Public Disclosure of Financial Interests

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Matthew Ian Lufrano

Digitally signed: 03/25/2024

For Official Use Only
For Official Use Only

IRS e-file Signature Authorization

OMB No. 1545-0074

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

Submission Identification Number (SID) ▶

Taxpayer's name MATTHEW LUFRAÑO	Social security number [REDACTED]
Spouse's name	Spouse's social security number

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	154,704
2 Total tax	2	23,061
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	25,998
4 Amount you want refunded to you	4	2,937
5 Amount you owe	5	

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 HEINZ JOLLES & BERRY, LLP to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros

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 ▶ _____

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros

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

Spouse's signature ▶ _____ Date ▶ _____

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.

5	9	5	7	2	3	3	0	4	0	3
---	---	---	---	---	---	---	---	---	---	---

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 ▶ _____

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

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

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

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

Taxpayer name MATTHEW LUFRANO

Taxpayer address (optional)
31 WEST ADAMS STREET APT 1009
JACKSONVILLE, FL 32202

1. Your federal income tax return for 2023 was filed electronically with the PHILADELPHIA Submission Processing Center. The electronic filing services were provided by HEINZ JOLLES & BERRY, LLP.
2. Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

a Employee's social security number [REDACTED]		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.					
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation 66,801.		2 Federal income tax withheld 25,998.					
c Employer's name, address, and ZIP code LUFRANO LEGAL, P.A. 1010 E. ADAMS STREET JACKSONVILLE FL 32202		3 Social security wages 60,000.		4 Social security tax withheld 3,720.					
		5 Medicare wages and tips 60,000.		6 Medicare tax withheld 870.					
		7 Social security tips		8 Allocated tips					
d Control number		9 Verification code		10 Dependent care benefits					
e Employee's first name and initial MATTHEW LUFRANO		Last name 31 WEST ADAMS STREET APT 1009 JACKSONVILLE FL 32202		Suff. S CORP		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c	
				14 Other 6,801.		12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement
 Copy C - For EMPLOYEE'S RECORDS (see Notice to Employee on back of Copy B.)

2023

Department of the Treasury - Internal Revenue Service

Safe, accurate, FAST! Use **IRS e-file**

Do Not Cut, Fold, or Staple Forms on This Page

FOR REVIEW ONLY -- DO NOT SEND TO THE IRS. IF RETURN IS FILED ELECTRONICALLY, THE ABOVE INFORMATION MUST BE THE SAME AS PRINTED ON THE ORIGINAL FORM.

MATTHEW LUFRANO
Two Year Comparison
2023 to 2022

Description	2023	2022	Difference
Gross Income			
Wages, salaries, tips, etc.	66,801.	68,631.	-1,830.
Taxable interest	1,578.	605.	973.
Ordinary dividends	1.		1.
Taxable refunds, credits, or offsets of state and local income taxes			
Alimony received			
Business income or (loss)			
Capital gain or (loss)			
Other gains or (losses)			
IRA distributions, pensions and annuities			
Rent and Royalty Income			
Partnership and S Corporation Income	93,125.	69,804.	23,321.
Estate and Trust Income			
REMIC			
Farm income or (loss)			
Taxable social security benefits and unemployment compensation			
Other income			
Total income	161,505.	139,040.	22,465.
Adjustments to Gross Income			
Educator expenses			
Certain business expenses of reservists			
Health savings account deduction			
Moving expenses			
One-half of self-employment tax			
Self-employed SEP, SIMPLE, and qualified plans			
Self-employed health insurance deduction	6,801.	6,631.	170.
Penalty on early withdrawal of savings			
Alimony paid			
IRA deduction			
Student loan interest deduction			
Reserved			
Archer MSA deduction			
Other Adjustments			
Total adjustments	6,801.	6,631.	170.
Adjusted Gross Income	154,704.	132,409.	22,295.

MATTHEW LUFRANO
Two Year Comparison
2023 to 2022

Description	2023	2022	Difference
Itemized Deductions			
Medical and dental			
Taxes			
Interest			
Contributions			
Casualty or theft losses			
Miscellaneous deductions			
Total itemized deductions			
Standard deduction	13,850.	12,950.	900.
Qualified business income deduction	17,265.	12,635.	4,630.
Taxable income	123,589.	106,824.	16,765.
Tax Liability			
Gross income tax	23,061.	19,473.	3,588.
Alternative Minimum Tax			
Additional taxes			
Less: Tax credits			
Balance	23,061.	19,473.	3,588.
Plus: Other taxes			
Total tax liability	23,061.	19,473.	3,588.
Less: Withholding	25,998.	20,505.	5,493.
Estimated tax and other payments		NONE	NONE
Plus: Penalties and interest			
Balance due (overpayment)	-2,937.	-1,032.	-1,905.
Effective tax rate	18.7%	18.2%	

Marginal Tax Planning Calculation	
Filing status	SINGLE
Current tax rate	24.00%
Marginal rate (next highest bracket)	32.00%
Upper income limit of current tax rate	182,100.
Taxable income	123,589.
Unused amount (upper limit-taxable income)	58,511.
<p>Note: This can be used to determine how much income is available until the next higher tax rate. It is based upon the 1040 tax tables without regard to phaseouts, the AMT tax rate or capital gains tax rate.</p>	

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

Your first name and middle initial MATTHEW Last name LUFRANO Your social security number [REDACTED]

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 31 WEST ADAMS STREET Apt. no. 1009

City, town, or post office. If you have a foreign address, also complete spaces below. Jacksonville FL ZIP code 32202

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 [X] 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 [X] 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

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

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 66,801.

Table with rows 2a through 15. Includes tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain or (loss), additional income from Schedule 1, adjustments to income, and taxable income: 123,589.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2023)

Table with columns for line numbers (16-24) and amounts. Line 16: Tax (see instructions). Line 18: Add lines 16 and 17. Line 22: Subtract line 21 from line 18. Line 24: Add lines 22 and 23. Total tax: 23,061.

Table with columns for line numbers (25-33) and amounts. Line 25: Federal income tax withheld from: 25,998. Line 33: Add lines 25d, 26, and 32. Total payments: 25,998.

Table with columns for line numbers (34-36) and amounts. Line 34: If line 33 is more than line 24, subtract line 24 from line 33. Line 36: Amount of line 34 you want applied to your 2024 estimated tax. Amount you owe: 2,937.

Table with columns for line numbers (37-38) and amounts. Line 37: Subtract line 33 from line 24. Line 38: Estimated tax penalty (see instructions).

Third Party Designee: Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [] No. Designee's name: JAMIE M JOLLES. Phone no: 904-652-2230. Personal identification number (PIN): [REDACTED]

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

Table for signatures and occupations. Columns: Your signature, Date, Your occupation, If the IRS sent you an Identity Protection PIN, enter it here. Spouse's signature, Date, Spouse's occupation, If the IRS sent your spouse an Identity Protection PIN, enter it here.

Table for preparer information. Columns: Preparer's name (JAMIE M JOLLES), Preparer's signature, Date, PTIN (200293744), Check if: [] Self-employed. Firm's name: HEINZ JOLLES & BERRY, LLP. Firm's address: 10375 CENTURION PARKWAY N, STE 115 JACKSONVILLE, FL 32256. Phone no: 904-652-2230. Firm's EIN: [REDACTED]

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

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

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

Your social security number

MATTHEW LUFRAÑO

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	93,125.
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 ABLÉ account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d.	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	93,125.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction. STMT. 2.		17 6,801.
18	Penalty on early withdrawal of savings.		18
19a	Alimony paid		19a
	b Recipient's SSN		
	c Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
	a Jury duty pay (see instructions)	24a	
	b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
	d Reforestation amortization and expenses	24d	
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
	f Contributions to section 501(c)(18)(D) pension plans	24f	
	g Contributions by certain chaplains to section 403(b) plans	24g	
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
	j Housing deduction from Form 2555	24j	
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
	z Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26 6,801.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR		Your social security number	
MATTHEW LUFRAANO		[REDACTED]	
Medical and Dental Expenses	<p>Caution: Do not include expenses reimbursed or paid by others.</p> <p>1 Medical and dental expenses (see instructions)</p> <p>2 Enter amount from Form 1040 or 1040-SR, line 11</p> <p>3 Multiply line 2 by 7.5% (0.075)</p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p>	NONE
Taxes You Paid	<p>5 State and local taxes.</p> <p>a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box</p> <p>b State and local real estate taxes (see instructions)</p> <p>c State and local personal property taxes</p> <p>d Add lines 5a through 5c</p> <p>e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)</p> <p>6 Other taxes. List type and amount: _____</p> <p>7 Add lines 5e and 6</p>	<p>5a</p> <p>5b</p> <p>5c</p> <p>5d</p> <p>5e</p> <p>6</p> <p>7</p>	
Interest You Paid	<p>Caution: Your mortgage interest deduction may be limited. See instructions.</p> <p>8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box</p> <p>a Home mortgage interest and points reported to you on Form 1098. See instructions if limited</p> <p>b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____</p> <p>c Points not reported to you on Form 1098. See instructions for special rules</p> <p>d Reserved for future use</p> <p>e Add lines 8a through 8c</p> <p>9 Investment interest. Attach Form 4952 if required. See instructions</p> <p>10 Add lines 8e and 9</p>	<p>8a</p> <p>8b</p> <p>8c</p> <p>8d</p> <p>8e</p> <p>9</p> <p>10</p>	
Gifts to Charity	<p>Caution: If you made a gift and got a benefit for it, see instructions.</p> <p>11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions</p> <p>12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500</p> <p>13 Carryover from prior year</p> <p>14 Add lines 11 through 13</p>	<p>11</p> <p>12</p> <p>13</p> <p>14</p>	64.
Casualty and Theft Losses	<p>15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions</p>	15	
Other Itemized Deductions	<p>16 Other - from list in instructions. List type and amount: _____</p>	16	
Total Itemized Deductions	<p>17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12</p> <p>18 If you elect to itemize deductions even though they are less than your standard deduction, check this box</p>	17	64.

For Paperwork Reduction Act Notice, see the instructions for Form 1040.

Schedule A (Form 1040) 2023

JSA
3A1400 1.000

SCHEDULE B
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2023

Attachment
Sequence No. 08

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Your social security number

MATTHEW LUFRANO

Part I

Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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.

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:

UBS 00963
UBS 00963 - ACCRUED INT PAID
UBS 00963

Amount

235.
-201.
1,544.

1

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

1,578.

1,578.

2

3

4

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

Amount

Part II

Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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.

5 List name of payer:
WALT DISNEY COMPANY

1.

5

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

1.

6

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.

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 instructions.

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

Yes	No
	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, enter 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

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

Schedule B (Form 1040) 2023

3A1600 1.000

8978LV 765G 02/26/2024 13:54:18

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.	<u>123,589.</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>1.</u>
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	}	3. _____
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.		3. _____
4. Add lines 2 and 3	4.	<u>1.</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>123,588.</u>
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. <u>44,625.</u>
7. Enter the smaller of line 1 or line 6		7.
8. Enter the smaller of line 5 or line 7	8.	<u>44,625.</u>
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	_____
10. Enter the smaller of line 1 or line 4	10.	<u>1.</u>
11. Enter the amount from line 9	11.	_____
12. Subtract line 11 from line 10	12.	<u>1.</u>
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. <u>492,300.</u>
14. Enter the smaller of line 1 or line 13		14.
15. Add lines 5 and 9	15.	<u>123,588.</u>
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>1.</u>
17. Enter the smaller of line 12 or line 16	17.	<u>1.</u>
18. Multiply line 17 by 15% (0.15)	18.	_____
19. Add lines 9 and 17	19.	<u>1.</u>
20. Subtract line 19 from line 10	20.	_____
21. Multiply line 20 by 20% (0.20)	21.	_____
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.	<u>23,061.</u>
23. Add lines 18, 21, and 22	23.	<u>23,061.</u>
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.	<u>23,061.</u>
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.	<u>23,061.</u>

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

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 13

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Your social security number

MATTHEW LUFERANO

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

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

1a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV	
		A	B	A	B	Yes	No
A							
B							
C							

Type of Property:

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

Income:		Properties:		
		A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

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

Your social security number

MATTHEW LUFRANO

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 7 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: LUFRANO LEGAL, P.A., S, [redacted], X.

STMT 4 Passive Income and Loss / Nonpassive Income and Loss. Summary table with columns (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals: 93,125.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Passive Income and Loss / Nonpassive Income and Loss. Summary table with columns (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table with 2 columns: Description, Amount. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

Alternative Minimum Tax - Individuals

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Your social security number

MATTHEW LUFRANO

[REDACTED]

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

1 Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	123,589.
2a If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12.	2a	13,850.
b Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c Investment interest expense (difference between regular tax and AMT)	2c	
d Depletion (difference between regular tax and AMT).	2d	
e Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f Alternative tax net operating loss deduction	2f	()
g Interest from specified private activity bonds exempt from the regular tax	2g	
h Qualified small business stock, see instructions	2h	
i Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k Disposition of property (difference between AMT and regular tax gain or loss).	2k	
l Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	2l	
m Passive activities (difference between AMT and regular tax income or loss)	2m	
n Loss limitations (difference between AMT and regular tax income or loss)	2n	NONE
o Circulation costs (difference between regular tax and AMT).	2o	
p Long-term contracts (difference between AMT and regular tax income).	2p	
q Mining costs (difference between regular tax and AMT).	2q	
r Research and experimental costs (difference between regular tax and AMT).	2r	
s Income from certain installment sales before January 1, 1987	2s	()
t Intangible drilling costs preference	2t	
3 Other adjustments, including income-based related adjustments	3	NONE
4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	137,439.

Part II Alternative Minimum Tax (AMT)

5 Exemption. IF your filing status is AND line 4 is not over THEN enter on line 5. Single or head of household. \$ 578,150 \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300 126,500 Married filing separately 578,150 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	81,300.
6 Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	56,139.
7 • If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	14,596.
8 Alternative minimum tax foreign tax credit (see instructions)	8	
9 Tentative minimum tax. Subtract line 8 from line 7.	9	14,596.
10 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	23,061.
11 AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	NONE

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

Form **6251** (2023)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

Table with 2 columns: Line number and Amount. Rows 12-40 contain calculations for capital gains tax, including entries for Form 6251, Schedule D worksheets, and various tax rates (26%, 28%, 15%, 25%).

**Qualified Business Income Deduction
Simplified Computation**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

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

Name(s) shown on return MATTHEW LUFRANO	Your taxpayer identification number [REDACTED]
---------------------------------------------------	---------------------------------------------------

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	LUFRANO LEGAL, P.A.	[REDACTED]	86,324.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2 86,324.	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 86,324.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 17,265.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 ()	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 ()	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 ()
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 17,265.
11	Taxable income before qualified business income deduction (see instructions)	11 140,854.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 1.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 140,853.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 28,171.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 17,265.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 ()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 ()	

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

**S Corporation Shareholder Stock and
 Debt Basis Limitations**

OMB No. 1545-2302

Attachment
 Sequence No. **203**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

Name of shareholder: MATTHEW LUFRANO Identifying number: XXXXXXXXXX

A Name of S corporation: LUFRANO LEGAL, P.A. B Employer identification number: XXXXXXXXXX

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
 (1) Original shareholder (2) Purchased (3) Inherited (4) Gift (5) Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation:

Part I Shareholder Stock Basis			
1	Stock basis at the beginning of the corporation's tax year		113,584.
2	Basis from any capital contributions made or additional stock acquired during the tax year		
3a	Ordinary business income (enter losses in Part III)	93,125.	
3b	Net rental real estate income (enter losses in Part III)		
3c	Other net rental income (enter losses in Part III)		
3d	Interest income		
3e	Ordinary dividends		
3f	Royalties		
3g	Net capital gains (enter losses in Part III)		
3h	Net section 1231 gain (enter losses in Part III)		
3i	Other income (enter losses in Part III)		
3j	Excess depletion adjustment		
3k	Tax-exempt income		
3l	Recapture of business credits		
3m	Other items that increase stock basis		
4	Add lines 3a through 3m	93,125.	
5	Stock basis before distributions. Add lines 1, 2, and 4	206,709.	
6	Distributions (excluding dividend distributions) <small>Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.</small>	84,000.	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	122,709.	
8a	Nondeductible expenses		
8b	Depletion for oil and gas		
8c	Business credits (sections 50(c)(1) and (5))		
9	Add lines 8a through 8c		
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	122,709.	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	64.	
12	Debt basis restoration (see net increase in instructions for line 23)		
13	Other items that decrease stock basis		
14	Add lines 11, 12, and 13	64.	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	122,645.	

Part II Shareholder Debt Basis				
Section A - Amount of Debt (If more than three debts, see instructions.)				
Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				

Part II Shareholder Debt Basis (continued)

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	64.		64.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	64.		64.		

Stock and loan basis at the end of the corporation's tax year (lines 15 + 31) 122,645.

Reportable Gain:							Total
Passive			Nonpassive			Total	
Short Term	Long Term	Ordinary Gain	Short Term	Long Term	Ordinary Gain		Total
Stock basis		N/A			N/A		
Loan basis							
Total							
Total Passive			Total Nonpassive				

SUPPLEMENT TO FORM 1040/1040-SR

SOURCES OF COMPENSATION

OWNER- SHIP	DESCRIPTION	TOTAL WAGES	FEDERAL WITHHELD	SOC. SEC. WITHHELD	MEDICARE WITHHELD
WAGES					
T	LUFRANO LEGAL, P.A.	66,801.	25,998.	3,720.	870.
	TOTAL - WAGES	66,801.	25,998.	3,720.	870.
GRAND TOTAL		66,801.	25,998.	3,720.	870.

QUALIFIED DIVIDENDS

QUALIFIED DIVIDENDS FROM FORM 1099

WALT DISNEY COMPANY	1.
TOTAL FORM 1099 QUALIFIED DIVIDENDS	1.
TOTAL TO 1040/1040-SR, LINE 3A	1.

SUPPLEMENT TO SCHEDULE 1

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SELF-EMPLOYED HEALTH INSURANCE ADJUSTMENT

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SCHEDULE E PARTNERSHIP OR S CORP ACTIVITY

LUFRANO LEGAL, P.A.

1. HEALTH INSURANCE PREMIUMS PAID IN CURRENT YEAR	6,801.
2. INCOME FROM THIS ACTIVITY	66,801.
3. SELF-EMPLOYED HEALTH INSURANCE ADJUSTMENT FOR CURRENT YEAR	6,801.

TOTAL TO SCHEDULE 1	6,801.
	=====

SUPPLEMENT TO SCHEDULE A

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CASH CONTRIBUTIONS

60% ORGANIZATION(S)
LUFRANO LEGAL, P.A. 64.

OTHER CASH CONTRIBUTIONS

TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION 64.
CASH CONTRIBUTION LIMITATION NONE
TOTAL TO SCHEDULE A, LINE 11 64.
=====

SUPPLEMENT TO SCHEDULE E

PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

COLUMNS (G), (H), (I), (J) & (K) PASSIVE AND NONPASSIVE INCOME/LOSS

K-1 NAME: LUFRANO LEGAL, P.A.

ID NUMBER: [REDACTED]

DESCRIPTION	PASSIVE	NONPASSIVE
ORDINARY INCOME OR LOSS		93,125.
ALLOWABLE INCOME/LOSS		93,125.