

# 2023 Form 6 - Full and Public Disclosure of Financial Interests

## General Information

Name: Mr Jason C Koon  
Address: 768 N MAN O WAR DR, INVERNESS, FL 34453  
County:

Organization	Suborganization	Title
N/A		

## CANDIDATE FOR

Position	Agency Name	Position sought or held
Superintendent of Schools	Citrus County Superintendent of Schools	Superintendent of Citrus County Schools

## Net Worth

My Net Worth as of February 5, 2024 was \$ 69,282.00.

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 \$ 110,000.00.

#### ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Brannen Bank	\$ 4,000.00
Buffalo International -403B	\$ 3,000.00
Suncoast Credit Union	\$ 7,000.00
FederatedHermes Prime Cash Obligations WS-403b	\$ 1,870.00
Fidelity Mid Cap Stock-403b	\$ 5,220.00
Guggenheim Total Return Bond I-403b	\$ 1,730.00
Harbor Capital Appreciation I-403b	\$ 5,928.00
Harbor International Core I-403b	\$ 4,728.00
JPMorgan Small Cap Equit-403b	\$ 4,539.00
JPMorgan US Equity-403b	\$ 8,223.00
PGIM High Yield Z-403b	\$ 1,349.00
Putnam Large Cap Value R6-403b	\$ 6,456.00
TRowe Price Emerging Markets Discovery Stock I-403b	\$ 3,646.00
TRowe Price Emerging Markets Discovery Stock I-403b	\$ 1,346.00
John Hancock Freedom 529 Enrollment A	\$ 1,529.00

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**Liabilities**

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Ford Credit	650574 501 North Plano Rd Suite 100 Richardson, TX 75265-0574	\$ 33,289.00
Sloan Servcing	PO Box 87865 Lincoln, NE 68501	\$ 67,993.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

**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			



For the year Jan. 1-Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_

See separate instructions.

Your first name and middle initial

Last name

Jason C

Koon

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

Last name

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

Apt. no.

2912 S Cygnet Terr

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Inverness

FL

34450

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

Single

Head of household (HOH)

Check only one box.

Married filing jointly (even if only one had income)

Married filing separately (MFS)

Qualifying surviving spouse (QSS)

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

Digital Assets

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

Standard Deduction

Someone can claim: You as a dependent Your spouse as a dependent

Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: Were born before January 2, 1959 Are blind

Spouse:

Was born before January 2, 1959 Is blind

Dependents

(see instructions):

(2) Social security number

(3) Relationship to you

(4) Check if qualifies for (see instructions): Child tax credit Credit for other dependents

If more than four dependents, see instructions and check here

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes rows for dependents.

Income

Income summary table with rows 1a through 1z. Total income shown as 106,046.

Attach Sch. B if required.

Table for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, taxable interest, ordinary dividends, taxable amounts.

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.

Table for capital gain or loss, additional income from Schedule 1, adjustments to income, subtract line 10 from line 9, standard deduction or itemized deductions, qualified business income deduction, add lines 12 and 13, subtract line 14 from line 11. Total taxable income shown as 91,896.

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

<b>Tax and Credits</b>	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . . . .	16	15,520.
	17	Amount from Schedule 2, line 3 . . . . .	17	
	18	Add lines 16 and 17 . . . . .	18	15,520.
	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	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22	15,520.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	23	
	24	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	24	15,520.

<b>Payments</b>	25	Federal income tax withheld from:		
	a	Form(s) W-2 . . . . .	25a	15,581.
	b	Form(s) 1099 . . . . .	25b	
	c	Other forms (see instructions) . . . . .	25c	
	d	Add lines 25a through 25c . . . . .	25d	15,581.
	26	2023 estimated tax payments and amount applied from 2022 return . . . . .	26	
	27	Earned income credit (EIC) . . . . . <b>NO</b>	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 <b>total other payments and refundable credits</b> . . . . .	32	0.
	33	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	33	15,581.

<b>Refund</b>	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	34	61.
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	35a	61.
Direct deposit? See instructions.	b	Routing number _____ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number _____		
	36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . . .	36	

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	37	0.
	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 \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

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

Your signature _____	Date _____	Your occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____		Date _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. <b>(352) 302-1751</b>	Email address _____		

**Paid Preparer Use Only**

Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
Preparer's name _____	Phone no. _____		
Firm's name _____	Firm's EIN _____		
Firm's address _____			

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

Jason C Koon

Part I Additional Income

Table with 10 main rows and sub-rows (8a-8z) for 'Other income'. Includes columns for line numbers and a final column for the total value (0).

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

Schedule 1 (Form 1040) 2023

UYA

Part II Adjustments to Income			
11	Educator expenses . . . . .	11	300.
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	12	
13	Health savings account deduction. Attach Form 8889 . . . . .	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	14	
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .	15	
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .	16	
17	Self-employed health insurance deduction . . . . .	17	
18	Penalty on early withdrawal of savings . . . . .	18	
19a	Alimony paid . . . . .	19a	
b	Recipient's SSN. . . . .		
c	Date of original divorce or separation agreement (see instructions): . . . . .		
20	IRA deduction . . . . .	20	
21	Student loan interest deduction . . . . .	21	
22	Reserved for future use . . . . .	22	
23	Archer MSA deduction . . . . .	23	
24	Other adjustments:		
a	Jury duty pay (see instructions) . . . . .	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. . . . .	24c	
d	Reforestation amortization and expenses. . . . .	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974. . . . .	24e	
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	24f	
g	Contributions by certain chaplains to section 403(b) plans . . . . .	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions). . . . .	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	24i	
j	Housing deduction from Form 2555 . . . . .	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041). . . . .	24k	
z	Other adjustments. List type and amount: . . . . .	24z	
25	Total other adjustments. Add lines 24a through 24z . . . . .	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .	26	300.

101520.62	15162.34		
1 Wages, tips, other comp.	2 Federal income tax withheld		
109685.59	6800.61		
3 Social security wages	4 Social security tax withheld		
109685.59	1590.39		
5 Medicare wages and tips	6 Medicare tax withheld		
Employer's name, address, and ZIP code CITRUS COUNTY SCHOOL BOARD 1007 W Main Street Inverness FL 34450			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a E 4800.00	12b DD 8908.18	
13 Statutory employee	Retirement plan X	Third-party sick pay	
14 FRS 3364.97	Employee's social security no.		
125IN 567.36	Employer ID number (EIN) 59-6000546		
JASON C KOON 2912 S CYGNET TERR INVERNESS FL 34450			
Employee's name, address, and ZIP code			
15 SS Employer's state ID number FL	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
<b>Wage and Tax Statement Copy B</b> Form <b>W-2</b> This information is being furnished to the IRS. <b>2023</b> <b>To Be Filed With Employee's FEDERAL Tax Return.</b> Department of the Treasury - Internal Revenue Service			

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JASON C KOON 2912 S CYGNET TERR INVERNESS FL 34450			
Employee's name, address, and ZIP code			
15 SS Employer's state ID number FL	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
<b>Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS</b> Form <b>W-2</b> This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. <b>2023</b> OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

### Instructions for Employee

Box 1. Enter the amount on the wages line of your tax return.  
 Box 2. Enter this amount on the federal income tax withheld line of your tax return.  
 Box 3. You may be required to report this amount on Form 9999. See the Form 1040 instructions to determine if you are required to complete Form 9999.  
 Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.  
 Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.  
 You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).  
 Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.  
 Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box should not be used for a deferral and distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.  
 Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 671). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.  
 However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$5,500 for section 401(a)(11) and 408(a) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.  
 Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were required. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.  
 A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.  
 B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.  
 C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5).  
 D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(a) arrangement.  
 E—Elective deferrals under a section 403(b) salary reduction agreement.  
 F—Elective deferrals under a section 408(a)(6) salary reduction SEP.  
 G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.  
 H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.  
 I—Nontaxable sick pay (information only, not included in box 1, 3, or 5).  
 J—20% excess tax on excess golden parachute payments. See the Form 1040 instructions.  
 L—Substantiated employee business expense reimbursements (nontaxable).  
 M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.  
 N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.  
 P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).  
 Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.  
 R—Employer contributions to your Archer MSA. Report on Form 8855.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).  
 T—Adoption benefits (not included in box 1). Complete Form 8838 to figure any taxable and nontaxable amounts.  
 V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.  
 W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan to your health savings account. Report on Form 8889.  
 Y—Deferrals under a section 409A nonqualified deferred compensation plan.  
 Z—Income under a nonqualified deferred compensation plan that falls to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.  
 AA—Designated Roth contributions under a section 401(a) plan.  
 BB—Designated Roth contributions under a section 403(b) plan.  
 DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.  
 EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.  
 FF—Permitted benefits under a qualified small employer health reimbursement arrangement.  
 GG—Income from qualified equity grants under section 83(b).  
 HH—Aggregate deferrals under section 83(b) elections as of the close of the calendar year.  
 Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.  
 Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, out-of-pocket expenses, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.  
 Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

### Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.  
 Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit [www.irs.gov/EIC](http://www.irs.gov/EIC). See also Pub. 596. Any EIC or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2 from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at [www.SSA.gov](http://www.SSA.gov).  
 Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.  
 Credit for excess taxes. If you had more than one employer in 2023 and more than \$8,832.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the instructions for Form 843.

Jason Koon - 020238 - AVID OCPT Employees

W-2

**Form W-2 Wage & Tax Statement 2023**  
**Copy B - To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.

Department of the Treasury - Internal Revenue Service

OMB No. 1545

<b>a</b> Employee's social security number		<b>1</b> Wages, tips, other compensation 4526.88	<b>2</b> Federal income tax withheld 419.50
<b>c</b> Employer's name, address, and ZIP code  AVID Center 9797 Aero Drive, Suite 100 San Diego, CA 92123 USA		<b>3</b> Social security wages 4526.88	<b>4</b> Social security tax withheld 280.67
		<b>5</b> Medicare wages and tips 4526.88	<b>6</b> Medicare tax withheld 65.64
		<b>7</b> Social security tips 0.00	<b>8</b> Allocated tips 0.00
<b>b</b> Employer identification number (EIN) 33-0522594		<b>9</b>	<b>10</b> Dependent care benefits 0.00
<b>e</b> Employee's name, address, and ZIP code Jason C Koon 2912 S Cygnet Pt Inverness, FL 34450		<b>11</b> Nonqualified plans 0.00	<b>13</b> Statutory Retirement Third-p employee plan sick pa <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
		<b>12</b> See instructions for box 12	<b>14</b> Other
<b>15</b> State	Employer's state ID No.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax
		<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
			<b>20</b> Locality na