

FreeTaxUSA[®]

2023 Income Tax Return

Federal Return

Thank you for using
FreeTaxUSA.com to prepare your
2023 income tax return.

You can view the status of your tax return by
signing in to your account at www.freetaxusa.com.

2024 tax preparation on FreeTaxUSA.com will be
available starting in January of 2025.

We look forward to preparing your 2024 tax return.

Instructions to Mail Federal Tax Return for:

MICHAEL A BISHOP & CELESTE A BISHOP
8607 CARLSBAD LANE
LANSING, MI 48917-5807

Your federal tax return shows a refund of \$312. Please be sure to complete the following checklist to finish filing your taxes. Your federal tax return is due April 15, 2024.

Print and Sign Your Return

- ☐ Print a copy of your tax return.
- ☐ Sign and date the Form 1040 in the Sign Here section.
 - Both spouses must sign and date the tax return.

Attach Documents

- ☐ Attach the federal copy of your W-2s.

Mail Your Return

- ☐ Keep these instructions along with a copy of your tax return for your records.
- ☐ Mail your federal tax return to the IRS address listed below.
Check the IRS website to find the current address for filing your tax return by mail
<https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040>

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 MICHAEL A	Last name BISHOP	Your social security number 376 88 8095	
If joint return, spouse's first name and middle initial CELESTE A	Last name BISHOP	Spouse's social security number 383 92 7557	
Home address (number and street). If you have a P.O. box, see instructions. 8607 CARLSBAD LANE		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. LANSING	State MI		ZIP code 48917
Foreign country name	Foreign province/state/county		Foreign postal code

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

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

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

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
(1) First name	Last name			Child tax credit
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 184,900.
	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 184,900.

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.	2a Tax-exempt interest 2a	b Taxable interest 2b 18.
	3a Qualified dividends 3a	b Ordinary dividends 3b
Standard Deduction for— <ul style="list-style-type: none">• 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.	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) <input type="checkbox"/>	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7 0.
	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	9 184,918.
	10 Adjustments to income from Schedule 1, line 26	10 0.
	11 Subtract line 10 from line 9. This is your adjusted gross income	11 184,918.
	12 Standard deduction or itemized deductions (from Schedule A)	12 54,494.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13
	14 Add lines 12 and 13	14 54,494.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 130,424.

Tax and Credits	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	19,308.
	17	Amount from Schedule 2, line 3	17	0.
	18	Add lines 16 and 17	18	19,308.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	0.
	21	Add lines 19 and 20	21	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	19,308.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	19,308.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	19,620.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	19,620.
	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	19,620.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	312.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	312.
	b	Routing number 2 7 2 0 7 8 2 6 8 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 3 5 5 6 4 5 3 0 4		
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	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 <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> 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	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 517-775-4916	Email address		

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

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

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

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

MICHAEL A BISHOP & CELESTE A BISHOP

Your social security number

376-88-8095

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

- | | | | |
|---|---|---|----------|
| 1 | Medical and dental expenses (see instructions) | 1 | 3,270. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 184,918. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 13,869. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | |

**Taxes You
Paid**

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐

5a 7,441.

b State and local real estate taxes (see instructions)

5b 5,856.

c State and local personal property taxes

5c 300.

d Add lines 5a through 5c

5d 13,597.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

5e 10,000.

6 Other taxes. List type and amount: _____

6

7 Add lines 5e and 6

7 10,000.

**Interest
You Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

8a 9,121.

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____

8b

c Points not reported to you on Form 1098. See instructions for special rules

8c

d Reserved for future use

8d

e Add lines 8a through 8c

8e 9,121.

9 Investment interest. Attach Form 4952 if required. See instructions

9

10 Add lines 8e and 9

10 9,121.

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

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

11 33,673.

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500

12 1,700.

13 Carryover from prior year

13

14 Add lines 11 through 13

14 35,373.

**Casualty and
Theft Losses**

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

16 Other—from list in instructions. List type and amount: _____

16

**Total
Itemized
Deductions**

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12

17 54,494.

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

MICHAEL A BISHOP & CELESTE A BISHOP

Identifying number

376-88-8095

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	VOLUNTEERS OF AMERICA SEE STATEMENT	<input type="checkbox"/>	SEE STATEMENT
B	HABITAT FOR HUMANITY SEE STATEMENT	<input type="checkbox"/>	SEE STATEMENT
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10/01/23	VARIOUS	PURCHASE	1,000.	700.	THRIFT SHOP VALUE
B	08/01/23	VARIOUS	PURCHASE	2,500.	1,000.	THRIFT SHOP VALUE
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more) | d <input type="checkbox"/> Other real estate | i <input type="checkbox"/> Vehicles |
| b <input type="checkbox"/> Qualified conservation contribution | e <input type="checkbox"/> Equipment | j <input type="checkbox"/> Clothing and household items |
| b(1) <input type="checkbox"/> Certified historic structure | f <input type="checkbox"/> Securities | k <input type="checkbox"/> Digital assets |
| NPS # _____ | g <input type="checkbox"/> Collectibles | l <input type="checkbox"/> Other |
| c <input type="checkbox"/> Art (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual property | |

3		(a) Description of donated property (if you need more space, attach a separate statement)		(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor		(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A							
B							
C							

Name(s) as shown on federal return

MICHAEL A BISHOP

CELESTE A BISHOP

Social Security Number

376-88-8095

383-92-7557

Federal Form 8283 Line 1 - Name and address of donee organization

Name	Address
VOLUNTEERS OF AMERICA	5900 W SAGINAW HWY, LANSING MI 48917
HABITAT FOR HUMANITY	1941 BENJAMIN DR. LANSING MI 48906

2023

Name(s) as shown on federal return

MICHAEL A BISHOP

CELESTE A BISHOP

Social Security Number

376-88-8095

383-92-7557

Federal Form 8283 Line 1, Column C - Description of Property Donated to VOLUNTEERS OF AMERICA

[illegible]

2023

Name(s) as shown on federal return

MICHAEL A BISHOP

CELESTE A BISHOP

Social Security Number

376-88-8095

383-92-7557

**Federal Form 8283 Line 1, Column C - Description of Property Donated to
HABITAT FOR HUMANITY**

[illegible]