

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse
☐ Other

Your first name and middle initial	Last name	Your social security number
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.		Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒ 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
City, town, or post office. If you have a foreign address, also complete spaces below.		State	
ZIP code			
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status ☐ Single ☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2025, 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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☒ Child tax credit ☐ Credit for other dependents	☒ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income		1a		
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.	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 31		1f
	g	Wages from Form 8919, line 6		1g
	h	Other earned income (see instructions). Enter type and amount: _____		1h
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h		1z
	Attach Sch. B if required.	2a	Tax-exempt interest	2a
3a		Qualified dividends	3a	
c		Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
4a		IRA distributions	4a	
c		Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐	
5a		Pensions and annuities	5a	
c		Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐	
6a		Social security benefits	6a	
c		If you elect to use the lump-sum election method, check here (see instructions) ☐		
d		If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
7a	Capital gain or (loss). Attach Schedule D if required	7a		
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____			
8	Additional income from Schedule 1, line 10	8	25300	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	25300	
10	Adjustments to income from Schedule 1, line 26	10	1788	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	23512	

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	23512
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	23625
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	23625
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	0
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3575
24	Add lines 22 and 23. This is your total tax	24	3575

Standard deduction for—

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see Inst.

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	7115
b	Clergy filing Schedule SE (see instructions)		☐
c	If you do not want to claim the EIC, check here		☐
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	3152
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	10267
33	Add lines 25d, 26, and 32. These are your total payments	33	10267

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	6692
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	6692
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2026 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	
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	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☒ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. 01

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

Your social security number

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

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	25300
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
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	25300

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. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	1788
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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	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	1788

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

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

Your social security number

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f		
y	Other additions to tax (see instructions): _____	1y		
z	Add lines 1a through 1y	1z		
2	Alternative minimum tax. Attach Form 6251	2		
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3		

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____	4		3575
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8		
9	Household employment taxes. Attach Schedule H	9		
10	Reserved for future use	10		
11	Additional Medicare Tax. Attach Form 8959	11		
12	Net investment income tax. Attach Form 8960	12		
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13		
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14		
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15		
16	Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a		
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation .	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Recapture of net EPE from Form 4255, line 1d, column (l)		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21	3575

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. 09

Name of proprietor		Social security number (SSN)	
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.)			
City, town or post office, state, and ZIP code			
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)			
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses ☒ Yes ☐ No			
H If you started or acquired this business during 2025, check here ☐			
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No			
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No			

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	25300
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	25300
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	25300
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	25300

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	25300	27a	Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Other expenses (from line 48)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	25300				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

QNA

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse
☐ Other

Your first name and middle initial	Last name	Your social security number
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.		Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒ 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
City, town, or post office. If you have a foreign address, also complete spaces below.		State	
Foreign country name		Foreign province/state/county	
ZIP code		Foreign postal code	

Filing Status ☐ Single ☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2025, 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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☒ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☒ Credit for other dependents	☐ Child tax credit ☒ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income				1a	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)			1a	
	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 31			1f	
	g Wages from Form 8919, line 6			1g	
	h Other earned income (see instructions). Enter type and amount: _____			1h	
	i Nontaxable combat pay election (see instructions)	1i			
	z Add lines 1a through 1h			1z	
Attach Sch. B if required.	2a Tax-exempt interest	2a		2b Taxable interest	2b
	3a Qualified dividends	3a		b Ordinary dividends	3b
	c Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b			
	4a IRA distributions	4a		b Taxable amount	4b
	c Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD	3 ☐		
	5a Pensions and annuities	5a		b Taxable amount	5b
	c Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO	3 ☐		
	6a Social security benefits	6a		b Taxable amount	6b
	c If you elect to use the lump-sum election method, check here (see instructions) ☐				
	d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐				
7a Capital gain or (loss). Attach Schedule D if required			7a		
b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____					
8 Additional income from Schedule 1, line 10			8	18926	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income			9	18926	
10 Adjustments to income from Schedule 1, line 26			10	645	
11a Subtract line 10 from line 9. This is your adjusted gross income			11a	18281	

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	18281
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	23625
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	23625
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	0
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1289
24	Add lines 22 and 23. This is your total tax	24	1289

Standard deduction for—

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see Inst.

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	2882
b	Clergy filing Schedule SE (see instructions)		☐
c	If you do not want to claim the EIC, check here		☐
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
29	American opportunity credit from Form 8863, line 8	29	979
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	3861
33	Add lines 25d, 26, and 32. These are your total payments	33	3861

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2572
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	2572
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2026 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	
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	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☒ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 01

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

Your social security number

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

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	9126
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	9800
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
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	18926

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. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	645
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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	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	645

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. 02

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

Your social security number

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f		
y	Other additions to tax (see instructions): _____	1y		
z	Add lines 1a through 1y	1z		
2	Alternative minimum tax. Attach Form 6251	2		
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3		

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____	4		1289
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8		
9	Household employment taxes. Attach Schedule H	9		
10	Reserved for future use	10		
11	Additional Medicare Tax. Attach Form 8959	11		
12	Net investment income tax. Attach Form 8960	12		
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13		
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . .	14		
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .	15		
16	Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a		
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation .	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Recapture of net EPE from Form 4255, line 1d, column (l)		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21	1289

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **09**

Name of proprietor		Social security number (SSN)									
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions									
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> </tr> </table>									
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)									
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> </tr> </table>									
E Business address (including suite or room no.)											
City, town or post office, state, and ZIP code											
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____											
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses . ☒ Yes ☐ No											
H If you started or acquired this business during 2025, check here . ☐											
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . ☐ Yes ☒ No											
J If "Yes," did you or will you file required Form(s) 1099? . ☐ Yes ☐ No											

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . ☐	1	145531
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	145531
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	145531
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	145531

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions) .	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans .	19	
10 Commissions and fees .	10	4369	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	80451	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	16800
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	6081	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19) .	14		22 Supplies (not included in Part III) .	22	14127
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	4797
			26 Wages (less employment credits)	26	
			27a Energy efficient commercial bldgs deduction (attach Form 7205) . .	27a	
			b Other expenses (from line 48) . .	27b	9780
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28			28	136405
29 Tentative profit or (loss). Subtract line 28 from line 7	29			29	9126
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30				30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.				31	9126
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) / /

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

PEDICURE CHAIRS	7980
MANICURE CHAIRS	1800
48 Total other expenses. Enter here and on line 27b	48 9780

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2025

Attachment
Sequence No. 13

Your social security number

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 2025 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		Link: 2
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	8			A 240		☐
B				B		☐
C				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) CHAIR |

Income:		Properties:		
		A	B	C
3	Rents received	3 9800		
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 9800		
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 9800		
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 9800		
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 9800		

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20		See separate instructions.																									
Your first name and middle initial [REDACTED]		Last name [REDACTED]																									
If joint return, spouse's first name and middle initial [REDACTED]		Last name [REDACTED]																									
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]																									
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State [REDACTED]																									
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]																									
ZIP code [REDACTED]		Foreign postal code [REDACTED]																									
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) ☐ 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: ☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____																											
Digital Assets At any time during 2024, 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, 1960 ☐ Are blind Spouse: ☐ Was born before January 2, 1960 ☐ Is blind																											
Dependents (see instructions):																											
If more than four dependents, see instructions and check here ☐																											
<table border="1" style="width:100%"><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Social security number</th><th>(3) Relationship to you</th><th>(4) Check the box if qualifies for (see instructions):</th></tr></thead><tbody><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>Child tax credit ☐ Credit for other dependents ☐</td></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>Child tax credit ☒ Credit for other dependents ☐</td></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>Child tax credit ☐ Credit for other dependents ☐</td></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>[REDACTED]</td><td>Child tax credit ☐ Credit for other dependents ☐</td></tr></tbody></table>			(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☒ Credit for other dependents ☐	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐
(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):																							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐																							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☒ Credit for other dependents ☐																							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐																							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☐ Credit for other dependents ☐																							
Income																											
1a Total amount from Form(s) W-2, box 1 (see instructions) 1a																											
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																											
2a Tax-exempt interest 2a																											
3a Qualified dividends 3a																											
4a IRA distributions 4a																											
5a Pensions and annuities 5a																											
6a Social security benefits 6a																											
b Taxable interest 2b																											
b Ordinary dividends 3b																											
b Taxable amount 4b																											
b Taxable amount 5b																											
b Taxable amount 6b																											
c If you elect to use the lump-sum election method, check here (see instructions) ☐																											
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 7 0.																											
8 Additional income from Schedule 1, line 10 8 18,750.																											
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 18,750.																											
10 Adjustments to income from Schedule 1, line 26 10 1,325.																											
11 Subtract line 10 from line 9. This is your adjusted gross income 11 17,425.																											
12 Standard deduction or itemized deductions (from Schedule A) 12 21,900.																											
13 13																											
14 Add lines 12 and 13 14 21,900.																											
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 0.																											

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.

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$14,600
- Married filing jointly or Qualifying surviving spouse, \$29,200
- Head of household, \$21,900
- If you checked any box under Standard Deduction, see instructions.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	0.
17	Amount from Schedule 2, line 3	17	0.
18	Add lines 16 and 17	18	0.
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	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,649.
24	Add lines 22 and 23. This is your total tax	24	2,649.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	6,960.
28	Additional child tax credit from Schedule 8812	28	2,239.
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	9,199.
33	Add lines 25d, 26, and 32. These are your total payments	33	9,199.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	6,550.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	6,550.
b	Routing number	c Type: ☒ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2025 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 ☐ **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	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name	Phone no.			
Firm's address	Firm's EIN			

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

Form **1040** (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. 01

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

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

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	18,750.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
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	18,750.

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2024

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	1,325.
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 adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	1,325.

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **02**

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

Your social security number

Part I Tax

1 Additions to tax:

- a** Excess advance premium tax credit repayment. Attach Form 8962
- b** Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)
- c** Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)
- d** Recapture of net EPE from Form 4255, line 2a, column (l)
- e** Excessive payments (EP) from Form 4255. Check applicable box and enter amount.
- (i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n)
- (iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n)
- f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
- (i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o)
- (iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o)
- y** Other additions to tax (see instructions): _____

1a

1b

1c

1d

1e

1f

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

4

2,649.

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

5

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

6

7 Total additional social security and Medicare tax. Add lines 5 and 6

7

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here ☐

8

9 Household employment taxes. Attach Schedule H

9

10 Repayment of first-time homebuyer credit. Attach Form 5405 if required

10

11 Additional Medicare Tax. Attach Form 8959

11

12 Net investment income tax. Attach Form 8960

12

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12

13

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares

14

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000

15

16 Recapture of low-income housing credit. Attach Form 8611

16

(continued on page 2)

Part II Other Taxes (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation .**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .**17n****o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount: _____**17z****18** Total additional taxes. Add lines 17a through 17z**18****19** Recapture of net EPE from Form 4255, line 1d, column (l)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b**21**

2,649.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **09**

Name of proprietor [REDACTED]		Social security number (SSN) [REDACTED]	
A Principal business or profession, including product or service (see instructions) [REDACTED]		B Enter code from instructions [REDACTED]	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code			
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____			
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses ☒ Yes ☐ No			
H If you started or acquired this business during 2024, check here ☐			
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No			
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No			

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	15,450.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	15,450.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	15,450.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	5,000.
7 Gross income. Add lines 5 and 6	7	20,450.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	250.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	1,450.
			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	1,700.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	18,750.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. - If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. - If a loss, you must go to line 32.	31	18,750.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. - If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. - If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2024

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35
36	Purchases less cost of items withdrawn for personal use 36
37	Cost of labor. Do not include any amounts paid to yourself 37
38	Materials and supplies 38
39	Other costs 39
40	Add lines 35 through 39 40
41	Inventory at end of year 41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:
a	Business
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?. ☐ Yes ☐ No
47a	Do you have evidence to support your deduction? ☐ Yes ☐ No
b	If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

CELL PHONE	600.
UNIFORMS	250.
INTERNET	600.
48	Total other expenses. Enter here and on line 27a 48 1,450.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 _____ See separate instructions.

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

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]	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
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]	State [REDACTED]	ZIP code [REDACTED]	
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]	

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: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, 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, 1960 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1960 ☐ 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	Credit for other dependents
If more than four dependents, see instructions and check here ☐	[REDACTED]	[REDACTED]	[REDACTED]	☐	☐
	[REDACTED]	[REDACTED]	[REDACTED]	☐	☒
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a			
	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			
	2a	Tax-exempt interest	2a		b Taxable interest	2b	
	3a	Qualified dividends	3a		b Ordinary dividends	3b	
	4a	IRA distributions	4a		b Taxable amount	4b	
	5a	Pensions and annuities	5a		b Taxable amount	5b	
	6a	Social security benefits	6a		b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)		☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		☐	7			
8	Additional income from Schedule 1, line 10			8	20897		
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9	20897		
10	Adjustments to income from Schedule 1, line 26			10	926		
11	Subtract line 10 from line 9. This is your adjusted gross income			11	19971		
12	Standard deduction or itemized deductions (from Schedule A)			12	21900		
13	Qualified business income deduction from Form 8995 or Form 8995-A			13			
14	Add lines 12 and 13			14	21900		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	0		

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1851
24	Add lines 22 and 23. This is your total tax	24	1851

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	4140
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	4140
33	Add lines 25d, 26, and 32. These are your total payments	33	4140

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2289
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	2289
b	Routing number	c Type: ☒ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2025 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	
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	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
_____	_____	_____	_____
Phone no. _____	Email address _____		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☒ Self-employed
_____	_____	_____	_____	
Firm's name	_____	Phone no.	_____	
Firm's address	_____	Firm's EIN	_____	

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

Form **1040** (2024)

QNA

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024
Attachment
Sequence No. 01

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

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

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	13097
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	7800
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
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	20897

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

Schedule 1 (Form 1040) 2024

QNA

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	926
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 adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	926

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. 02

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

Your social security number

Part I Tax

1 Additions to tax:

- a Excess advance premium tax credit repayment. Attach Form 8962
- b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)
- c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)
- d Recapture of net EPE from Form 4255, line 2a, column (l)
- e Excessive payments (EP) from Form 4255. Check applicable box and enter amount.
(i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n)
(iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n)
- f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
(i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o)
(iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o)
- y Other additions to tax (see instructions): _____

1a

1b

1c

1d

1e

1f

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

4

1851

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

5

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

6

7 Total additional social security and Medicare tax. Add lines 5 and 6

7

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here ☐

8

9 Household employment taxes. Attach Schedule H

9

10 Repayment of first-time homebuyer credit. Attach Form 5405 if required

10

11 Additional Medicare Tax. Attach Form 8959

11

12 Net investment income tax. Attach Form 8960

12

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12

13

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares

14

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000

15

16 Recapture of low-income housing credit. Attach Form 8611

16

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation .	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount: _____	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Recapture of net EPE from Form 4255, line 1d, column (l)		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	1851

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **09**

Name of proprietor		Social security number (SSN)									
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions									
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> </tr> </table>									
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)									
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> <td style="width: 12.5%; height: 1.2em;"></td> </tr> </table>									
E Business address (including suite or room no.)											
City, town or post office, state, and ZIP code											
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____											
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . ☒ Yes ☐ No											
H If you started or acquired this business during 2024, check here . ☐ Yes ☒ No											
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . ☐ Yes ☒ No											
J If "Yes," did you or will you file required Form(s) 1099? . ☐ Yes ☒ No											

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . ☐	1	121840
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	121840
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	121840
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	121840

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions) .	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans .	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	14400
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III) .	22	8885
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	3540
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48) . .	27a	
		b Energy efficient commercial bldgs deduction (attach Form 7205) . .	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28			108743
29 Tentative profit or (loss). Subtract line 28 from line 7	29			13097
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.				
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				
		32a ☐ All investment is at risk.		
		32b ☐ Some investment is not at risk.		
				13097

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2024

QNA

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2024

Attachment
Sequence No. 13

Your social security number

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 2024 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 8	A	240		☐
B	B			☐
C	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) CHAIR |

Income:

		Properties:		
		A	B	C
3 Rents received	3	7800		
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	7800		
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	7800	
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 7800

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 7800

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2024

QNA