

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<br>[REDACTED]                                                     |  | Last name<br>[REDACTED]                     |  | Your social security number<br>[REDACTED]     |  |
| If joint return, spouse's first name and middle initial<br>[REDACTED]                                |  | Last name<br>[REDACTED]                     |  | Spouse's social security number<br>[REDACTED] |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br>[REDACTED]            |  |                                             |  | Apt. no.<br>[REDACTED]                        |  |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br>[REDACTED] |  |                                             |  | State<br>[REDACTED]                           |  |
|                                                                                                      |  |                                             |  | ZIP code<br>[REDACTED]                        |  |
| Foreign country name<br>[REDACTED]                                                                   |  | Foreign province/state/county<br>[REDACTED] |  | Foreign postal code<br>[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)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

☐ 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):

| (1) First name | Last name  | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions):<br>Child tax credit | Credit for other dependents |
|----------------|------------|----------------------------|-------------------------|----------------------------------------------------------------------------|-----------------------------|
| [REDACTED]     | [REDACTED] | [REDACTED]                 | [REDACTED]              | <input checked="" type="checkbox"/>                                        | <input type="checkbox"/>    |
| [REDACTED]     | [REDACTED] | [REDACTED]                 | [REDACTED]              | <input checked="" type="checkbox"/>                                        | <input type="checkbox"/>    |
| [REDACTED]     | [REDACTED] | [REDACTED]                 | [REDACTED]              | <input type="checkbox"/>                                                   | <input type="checkbox"/>    |
| [REDACTED]     | [REDACTED] | [REDACTED]                 | [REDACTED]              | <input type="checkbox"/>                                                   | <input type="checkbox"/>    |

**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.

|           |                                                                                               |           |                          |
|-----------|-----------------------------------------------------------------------------------------------|-----------|--------------------------|
| <b>1a</b> | Total amount from Form(s) W-2, box 1 (see instructions)                                       | <b>1a</b> | 180,308.                 |
| <b>b</b>  | Household employee wages not reported on Form(s) W-2                                          | <b>1b</b> |                          |
| <b>c</b>  | Tip income not reported on line 1a (see instructions)                                         | <b>1c</b> |                          |
| <b>d</b>  | Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                       | <b>1d</b> |                          |
| <b>e</b>  | Taxable dependent care benefits from Form 2441, line 26                                       | <b>1e</b> |                          |
| <b>f</b>  | Employer-provided adoption benefits from Form 8839, line 29                                   | <b>1f</b> |                          |
| <b>g</b>  | Wages from Form 8919, line 6                                                                  | <b>1g</b> |                          |
| <b>h</b>  | Other earned income (see instructions)                                                        | <b>1h</b> | 0.                       |
| <b>i</b>  | Nontaxable combat pay election (see instructions)                                             | <b>1i</b> |                          |
| <b>z</b>  | Add lines 1a through 1h                                                                       | <b>1z</b> | 180,308.                 |
| <b>2a</b> | Tax-exempt interest                                                                           | <b>2a</b> |                          |
| <b>3a</b> | Qualified dividends                                                                           | <b>3a</b> |                          |
| <b>4a</b> | IRA distributions                                                                             | <b>4a</b> |                          |
| <b>5a</b> | Pensions and annuities                                                                        | <b>5a</b> | 49,680.                  |
| <b>6a</b> | Social security benefits                                                                      | <b>6a</b> |                          |
| <b>c</b>  | If you elect to use the lump-sum election method, check here (see instructions)               |           | <input type="checkbox"/> |
| <b>7</b>  | Capital gain or (loss). Attach Schedule D if required. If not required, check here            | <b>7</b>  |                          |
| <b>8</b>  | Additional income from Schedule 1, line 10                                                    | <b>8</b>  | 276,449.                 |
| <b>9</b>  | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                  | <b>9</b>  | 505,906.                 |
| <b>10</b> | Adjustments to income from Schedule 1, line 26                                                | <b>10</b> | 1,779.                   |
| <b>11</b> | Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       | <b>11</b> | 504,127.                 |
| <b>12</b> | <b>Standard deduction or itemized deductions</b> (from Schedule A)                            | <b>12</b> | 74,381.                  |
| <b>13</b> | Qualified business income deduction from Form 8995 or Form 8995-A                             | <b>13</b> | 15,717.                  |
| <b>14</b> | Add lines 12 and 13                                                                           | <b>14</b> | 90,098.                  |
| <b>15</b> | Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> | <b>15</b> | 414,029.                 |

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 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>                                             |                                                                            |         | 16      | 87,862. |
|                 | 17                                                                   | Amount from Schedule 2, line 3                                                                                                                                                            |                                                                            |         | 17      |         |
|                 | 18                                                                   | Add lines 16 and 17                                                                                                                                                                       |                                                                            |         | 18      | 87,862. |
|                 | 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      | 87,862. |
|                 | 23                                                                   | Other taxes, including self-employment tax, from Schedule 2, line 21                                                                                                                      |                                                                            |         | 23      | 4,947.  |
| 24              | Add lines 22 and 23. This is your <b>total tax</b>                   |                                                                                                                                                                                           |                                                                            | 24      | 92,809. |         |
| Payments        | 25                                                                   | Federal income tax withheld from:                                                                                                                                                         |                                                                            |         |         |         |
|                 | a                                                                    | Form(s) W-2                                                                                                                                                                               | 25a                                                                        | 9,264.  |         |         |
|                 | b                                                                    | Form(s) 1099                                                                                                                                                                              | 25b                                                                        | 4,354.  |         |         |
|                 | c                                                                    | Other forms (see instructions)                                                                                                                                                            | 25c                                                                        | 0.      |         |         |
|                 | d                                                                    | Add lines 25a through 25c                                                                                                                                                                 | 25d                                                                        | 13,618. |         |         |
|                 | 26                                                                   | 2024 estimated tax payments and amount applied from 2023 return                                                                                                                           |                                                                            |         | 26      |         |
|                 | 27                                                                   | Earned income credit (EIC)                                                                                                                                                                | 27                                                                         |         |         |         |
|                 | 28                                                                   | Additional child tax credit from Schedule 8812                                                                                                                                            |                                                                            |         | 28      |         |
|                 | 29                                                                   | American opportunity credit from Form 8863, line 8                                                                                                                                        |                                                                            |         | 29      |         |
|                 | 30                                                                   | Reserved for future use                                                                                                                                                                   |                                                                            |         | 30      |         |
|                 | 31                                                                   | Amount from Schedule 3, line 15                                                                                                                                                           |                                                                            |         | 31      |         |
|                 | 32                                                                   | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>                                                                                           |                                                                            |         | 32      |         |
| 33              | Add lines 25d, 26, and 32. These are your <b>total payments</b>      |                                                                                                                                                                                           |                                                                            | 33      | 13,618. |         |
| Refund          | 34                                                                   | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>                                                                                    |                                                                            |         | 34      |         |
|                 | 35a                                                                  | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>                                                                         |                                                                            |         | 35a     |         |
|                 | b                                                                    | Routing number                                                                                                                                                                            | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |         |         |         |
|                 | d                                                                    | Account number                                                                                                                                                                            |                                                                            |         |         |         |
| 36              | Amount of line 34 you want <b>applied to your 2025 estimated tax</b> |                                                                                                                                                                                           |                                                                            | 36      |         |         |
| Amount You Owe  | 37                                                                   | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions |                                                                            |         | 37      | 82,710. |
|                 | 38                                                                   | Estimated tax penalty (see instructions)                                                                                                                                                  |                                                                            |         | 38      | 3,519.  |

|                      |                                                                                                                                                                                               |           |                                      |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------|
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b> |           |                                      |
|                      | 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, <b>both</b> 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: <input type="checkbox"/> Self-employed |
|                        | Firm's name     |                      |      |      |                                                  |
|                        | Firm's address  |                      |      |      |                                                  |

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](http://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](http://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  | 80,362.  |
| 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 | 195,087. |
| 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:                                                                                                                 |    |          |
|    | Other Income from box 3 of 1099-Misc 1,000.                                                                                                         | 8z | 1,000.   |
| 9  | Total other income. Add lines 8a through 8z . . . . .                                                                                               | 9  | 196,087. |
| 10 | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .         | 10 | 276,449. |

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

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

|            |                                                                                                                                                                      |            |            |        |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|--------|
| <b>11</b>  | Educator expenses . . . . .                                                                                                                                          |            | <b>11</b>  |        |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .                                          |            | <b>12</b>  |        |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .                                                                                                         |            | <b>13</b>  |        |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .                                                                                          |            | <b>14</b>  |        |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .                                                                                                 |            | <b>15</b>  | 1,779. |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .                                                                                                             |            | <b>16</b>  |        |
| <b>17</b>  | Self-employed health insurance deduction . . . . .                                                                                                                   |            | <b>17</b>  |        |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .                                                                                                                     |            | <b>18</b>  |        |
| <b>19a</b> | Alimony paid . . . . .                                                                                                                                               |            | <b>19a</b> |        |
| <b>b</b>   | Recipient's SSN . . . . .                                                                                                                                            |            |            |        |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions): . . . . .                                                                                       |            |            |        |
| <b>20</b>  | IRA deduction . . . . .                                                                                                                                              |            | <b>20</b>  |        |
| <b>21</b>  | Student loan interest deduction . . . . .                                                                                                                            |            | <b>21</b>  |        |
| <b>22</b>  | Reserved for future use . . . . .                                                                                                                                    |            | <b>22</b>  |        |
| <b>23</b>  | Archer MSA deduction . . . . .                                                                                                                                       |            | <b>23</b>  |        |
| <b>24</b>  | Other adjustments:                                                                                                                                                   |            |            |        |
| <b>a</b>   | Jury duty pay (see instructions) . . . . .                                                                                                                           | <b>24a</b> |            |        |
| <b>b</b>   | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .                                       | <b>24b</b> |            |        |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .                                                   | <b>24c</b> |            |        |
| <b>d</b>   | Reforestation amortization and expenses . . . . .                                                                                                                    | <b>24d</b> |            |        |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .                                                                                | <b>24e</b> |            |        |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans . . . . .                                                                                                       | <b>24f</b> |            |        |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans . . . . .                                                                                                 | <b>24g</b> |            |        |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .                                              | <b>24h</b> |            |        |
| <b>i</b>   | 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 . . . . . | <b>24i</b> |            |        |
| <b>j</b>   | Housing deduction from Form 2555 . . . . .                                                                                                                           | <b>24j</b> |            |        |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .                                                                                  | <b>24k</b> |            |        |
| <b>z</b>   | Other adjustments. List type and amount: . . . . .                                                                                                                   | <b>24z</b> |            |        |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z . . . . .                                                                                                         |            | <b>25</b>  |        |
| <b>26</b>  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .                    |            | <b>26</b>  | 1,779. |

**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](http://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**

|          |                                                                                                                                                                                                                                                                                                                                     |           |  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>1</b> | Additions to tax:                                                                                                                                                                                                                                                                                                                   |           |  |
| <b>a</b> | Excess advance premium tax credit repayment. Attach Form 8962 . . . . .                                                                                                                                                                                                                                                             | <b>1a</b> |  |
| <b>b</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) . . . . .                                                                                                                                                             | <b>1b</b> |  |
| <b>c</b> | 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) . . . . .                                                                                                                                                | <b>1c</b> |  |
| <b>d</b> | Recapture of net EPE from Form 4255, line 2a, column (l) . . . . .                                                                                                                                                                                                                                                                  | <b>1d</b> |  |
| <b>e</b> | Excessive payments (EP) from Form 4255. Check applicable box and enter amount.<br><b>(i)</b> <input type="checkbox"/> Line 1a, column (n) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (n)<br><b>(iii)</b> <input type="checkbox"/> Line 1d, column (n) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (n) . . . . .  | <b>1e</b> |  |
| <b>f</b> | 20% EP from Form 4255. Check applicable box and enter amount. See instructions.<br><b>(i)</b> <input type="checkbox"/> Line 1a, column (o) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (o)<br><b>(iii)</b> <input type="checkbox"/> Line 1d, column (o) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (o) . . . . . | <b>1f</b> |  |
| <b>y</b> | Other additions to tax (see instructions): _____                                                                                                                                                                                                                                                                                    | <b>1y</b> |  |
| <b>z</b> | Add lines 1a through 1y . . . . .                                                                                                                                                                                                                                                                                                   | <b>1z</b> |  |
| <b>2</b> | Alternative minimum tax. Attach Form 6251 . . . . .                                                                                                                                                                                                                                                                                 | <b>2</b>  |  |
| <b>3</b> | Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .                                                                                                                                                                                                                                             | <b>3</b>  |  |

**Part II Other Taxes**

|           |                                                                                                                                                                  |           |        |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>4</b>  | Self-employment tax. Attach Schedule SE . . . . .                                                                                                                | <b>4</b>  | 3,558. |
| <b>5</b>  | Social security and Medicare tax on unreported tip income. Attach Form 4137                                                                                      | <b>5</b>  |        |
| <b>6</b>  | Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .                                                                                | <b>6</b>  |        |
| <b>7</b>  | Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .                                                                                   | <b>7</b>  |        |
| <b>8</b>  | Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.<br>If not required, check here . . . . . <input checked="" type="checkbox"/> | <b>8</b>  | 1,307. |
| <b>9</b>  | Household employment taxes. Attach Schedule H . . . . .                                                                                                          | <b>9</b>  |        |
| <b>10</b> | Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .                                                                                 | <b>10</b> |        |
| <b>11</b> | Additional Medicare Tax. Attach Form 8959 . . . . .                                                                                                              | <b>11</b> | 80.    |
| <b>12</b> | Net investment income tax. Attach Form 8960 . . . . .                                                                                                            | <b>12</b> | 2.     |
| <b>13</b> | Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .                                        | <b>13</b> |        |
| <b>14</b> | Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .                                                     | <b>14</b> |        |
| <b>15</b> | Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .                                                  | <b>15</b> |        |
| <b>16</b> | Recapture of low-income housing credit. Attach Form 8611 . . . . .                                                                                               | <b>16</b> |        |

(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**

4,947.

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **07**

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

Your social security number

**Medical  
and  
Dental  
Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

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

**1**

**2**

**3**

**4**

**Taxes You  
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . . . ☐
- b State and local real estate taxes (see instructions) . . . . .
- c State and local personal property taxes . . . . .
- d Add lines 5a through 5c . . . . .
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .
- 6 Other taxes. List type and amount: . . . . .
- 7 Add lines 5e and 6 . . . . .

**5a**

30,535.

**5b**

**5c**

**5d**

30,535.

**5e**

10,000.

**6**

**7**

10,000.

**Interest  
You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . . . ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . .
- c Points not reported to you on Form 1098. See instructions for special rules . . . . .
- d Reserved for future use . . . . .
- e Add lines 8a through 8c . . . . .
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9 . . . . .

**8a**

14,050.

**8b**

**8c**

**8d**

**8e**

14,050.

**9**

**10**

14,050.

**Gifts to  
Charity**

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

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 . . . . .
- 13 Carryover from prior year . . . . .
- 14 Add lines 11 through 13 . . . . .

**11**

205.

**12**

**13**

**14**

205.

**Casualty and  
Theft Losses**

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

**15**

**Other  
Itemized  
Deductions**

- 16 Other—from list in instructions. List type and amount: . . . . .  
GAMBLING LOSSES . . . . .

**16**

50,126.

**Total  
Itemized  
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . .
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . . ☐

**17**

74,381.

**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](http://www.irs.gov/ScheduleC) for instructions and the latest information.**

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **09**

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

**Part I Income**

|                                                                                                                                                                                                                             |          |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> 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 . . . . . <input type="checkbox"/> | <b>1</b> | 385,817. |
| <b>2</b> Returns and allowances . . . . .                                                                                                                                                                                   | <b>2</b> |          |
| <b>3</b> Subtract line 2 from line 1 . . . . .                                                                                                                                                                              | <b>3</b> | 385,817. |
| <b>4</b> Cost of goods sold (from line 42) . . . . .                                                                                                                                                                        | <b>4</b> |          |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .                                                                                                                                                         | <b>5</b> | 385,817. |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .                                                                                                       | <b>6</b> |          |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .                                                                                                                                                                   | <b>7</b> | 385,817. |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |         |                                                                                                                                       |            |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|---------------------------------------------------------------------------------------------------------------------------------------|------------|----------|
| <b>8</b> Advertising . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>8</b>   | 490.    | <b>18</b> Office expense (see instructions) . . . . .                                                                                 | <b>18</b>  | 3,674.   |
| <b>9</b> Car and truck expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                      | <b>9</b>   |         | <b>19</b> Pension and profit-sharing plans . . . . .                                                                                  | <b>19</b>  |          |
| <b>10</b> Commissions and fees . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>10</b>  | 1,774.  | <b>20</b> Rent or lease (see instructions):                                                                                           |            |          |
| <b>11</b> Contract labor (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                             | <b>11</b>  |         | <b>a</b> Vehicles, machinery, and equipment                                                                                           | <b>20a</b> |          |
| <b>12</b> Depletion . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>12</b>  |         | <b>b</b> Other business property . . . . .                                                                                            | <b>20b</b> | 1,230.   |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                  | <b>13</b>  |         | <b>21</b> Repairs and maintenance . . . . .                                                                                           | <b>21</b>  | 711.     |
| <b>14</b> Employee benefit programs (other than on line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                             | <b>14</b>  | 10,543. | <b>22</b> Supplies (not included in Part III) . . . . .                                                                               | <b>22</b>  | 350.     |
| <b>15</b> Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>15</b>  | 871.    | <b>23</b> Taxes and licenses . . . . .                                                                                                | <b>23</b>  | 6,620.   |
| <b>16</b> Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |         | <b>24</b> Travel and meals:                                                                                                           |            |          |
| <b>a</b> Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>16a</b> | 2,748.  | <b>a</b> Travel . . . . .                                                                                                             | <b>24a</b> | 7,442.   |
| <b>b</b> Other . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16b</b> |         | <b>b</b> Deductible meals (see instructions)                                                                                          | <b>24b</b> | 857.     |
| <b>17</b> Legal and professional services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b>  | 23,118. | <b>25</b> Utilities . . . . .                                                                                                         | <b>25</b>  | 645.     |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .                                                                                                                                                                                                                                                                                                                                                       | <b>28</b>  |         | <b>26</b> Wages (less employment credits)                                                                                             | <b>26</b>  | 243,334. |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | <b>29</b>  |         | <b>27a</b> Other expenses (from line 48) . . . . .                                                                                    | <b>27a</b> | 1,048.   |
| <b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____<br>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 . . . . .                            | <b>30</b>  |         | <b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .                                                     | <b>27b</b> |          |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    | <b>31</b>  | 80,362. |                                                                                                                                       |            |          |
| <b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |         | <b>32a</b> <input type="checkbox"/> All investment is at risk.<br><b>32b</b> <input type="checkbox"/> Some investment is not at risk. |            |          |

**Part III Cost of Goods Sold** (see instructions)

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

**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.

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

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

|                                                                      |                  |
|----------------------------------------------------------------------|------------------|
| GIFT AND SWAG                                                        | 1,048.           |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
|                                                                      |                  |
| <b>48 Total other expenses.</b> Enter here and on line 27a . . . . . | <b>48</b> 1,048. |

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.  
Go to [www.irs.gov/ScheduleSE](https://www.irs.gov/ScheduleSE) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person  
with **self-employment** income

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 80,362.

**3** Combine lines 1a, 1b, and 2 **3** 80,362.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 74,214.

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 74,214.

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

**6** Add lines 4c and 5b **6** 74,214.

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 **7** 168,600

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 **8a** 157,258.

**b** Unreported tips subject to social security tax from Form 4137, line 10 **8b**

**c** Wages subject to social security tax from Form 8919, line 10 **8c**

**d** Add lines 8a, 8b, and 8c **8d** 157,258.

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 11,342.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 1,406.

**11** Multiply line 6 by 2.9% (0.029) **11** 2,152.

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** **12** 3,558.

**13 Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 1,779.

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

Schedule SE (Form 1040) 2024

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$10,380, **or (b)** your net farm profits<sup>2</sup> were less than \$7,493.

|                                                                                                                                                                                                    |           |       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>14</b> Maximum income for optional methods . . . . .                                                                                                                                            | <b>14</b> | 6,920 |
| <b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,920. Also, include this amount on line 4b above . . . . . | <b>15</b> |       |

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,493 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

|                                                                                                                                                                                                                     |           |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>16</b> Subtract line 15 from line 14 . . . . .                                                                                                                                                                   | <b>16</b> |  |
| <b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . . | <b>17</b> |  |

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Qualified Business Income Deduction**

OMB No. 1545-2294

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**2024**  
Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

| 1 | (a) Trade, business, or aggregation name | (b) Check if specified service | (c) Check if aggregation | (d) Taxpayer identification number | (e) Check if patron      |
|---|------------------------------------------|--------------------------------|--------------------------|------------------------------------|--------------------------|
| A |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| B |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| C |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |

**Part II Determine Your Adjusted Qualified Business Income**

|                                                                                                                                                                                                   | A           | B | C |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---|---|
| 2 Qualified business income from the trade, business, or aggregation. See instructions . . . . .                                                                                                  | 2 78,583.   |   |   |
| 3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 . . . . . | 3 15,717.   |   |   |
| 4 Allocable share of W-2 wages from the trade, business, or aggregation . . . . .                                                                                                                 | 4 243,334.  |   |   |
| 5 Multiply line 4 by 50% (0.50) . . . . .                                                                                                                                                         | 5 121,667.  |   |   |
| 6 Multiply line 4 by 25% (0.25) . . . . .                                                                                                                                                         | 6 60,834.   |   |   |
| 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .                                                                                | 7 0.        |   |   |
| 8 Multiply line 7 by 2.5% (0.025) . . . . .                                                                                                                                                       | 8 0.        |   |   |
| 9 Add lines 6 and 8 . . . . .                                                                                                                                                                     | 9 60,834.   |   |   |
| 10 Enter the greater of line 5 or line 9 . . . . .                                                                                                                                                | 10 121,667. |   |   |
| 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .                                                                                           | 11 15,717.  |   |   |
| 12 Phased-in reduction. Enter the amount from line 26, if any . . . . .                                                                                                                           | 12          |   |   |
| 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .                                                                                 | 13 15,717.  |   |   |
| 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions . . . . .                                                                                   | 14          |   |   |
| 15 Qualified business income component. Subtract line 14 from line 13 . . . . .                                                                                                                   | 15 15,717.  |   |   |
| 16 Total qualified business income component. Add all amounts reported on line 15 . . . . .                                                                                                       | 16 15,717.  |   |   |

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

Form **8995-A** (2024)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

|           |                                                                                                                                                                             | A         | B | C |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|---|
| <b>17</b> | Enter the amounts from line 3 . . . . .                                                                                                                                     | <b>17</b> |   |   |
| <b>18</b> | Enter the amounts from line 10 . . . . .                                                                                                                                    | <b>18</b> |   |   |
| <b>19</b> | Subtract line 18 from line 17 . . . . .                                                                                                                                     | <b>19</b> |   |   |
| <b>20</b> | Taxable income before qualified business income deduction . . . . .                                                                                                         | <b>20</b> |   |   |
| <b>21</b> | Threshold. Enter \$191,950 (\$383,900 if married filing jointly) . . . . .                                                                                                  | <b>21</b> |   |   |
| <b>22</b> | Subtract line 21 from line 20 . . . . .                                                                                                                                     | <b>22</b> |   |   |
| <b>23</b> | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .                                                                                              | <b>23</b> |   |   |
| <b>24</b> | Phase-in percentage. Divide line 22 by line 23 . . . . .                                                                                                                    | <b>24</b> | % |   |
| <b>25</b> | Total phase-in reduction. Multiply line 19 by line 24 . . . . .                                                                                                             | <b>25</b> |   |   |
| <b>26</b> | Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . . | <b>26</b> |   |   |

**Part IV Determine Your Qualified Business Income Deduction**

|           |                                                                                                                                                                         |           |          |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--|
| <b>27</b> | Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 . . . . .                               | <b>27</b> | 15,717.  |  |
| <b>28</b> | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions . . . . .                                                             | <b>28</b> |          |  |
| <b>29</b> | Qualified REIT dividends and PTP (loss) carryforward from prior years . . . . .                                                                                         | <b>29</b> | ( )      |  |
| <b>30</b> | Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- . . . . .                                                          | <b>30</b> |          |  |
| <b>31</b> | REIT and PTP component. Multiply line 30 by 20% (0.20) . . . . .                                                                                                        | <b>31</b> |          |  |
| <b>32</b> | Qualified business income deduction before the income limitation. Add lines 27 and 31 . . . . .                                                                         | <b>32</b> | 15,717.  |  |
| <b>33</b> | Taxable income before qualified business income deduction . . . . .                                                                                                     | <b>33</b> | 429,746. |  |
| <b>34</b> | Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .                                                                  | <b>34</b> | 0.       |  |
| <b>35</b> | Subtract line 34 from line 33. If zero or less, enter -0- . . . . .                                                                                                     | <b>35</b> | 429,746. |  |
| <b>36</b> | Income limitation. Multiply line 35 by 20% (0.20) . . . . .                                                                                                             | <b>36</b> | 85,949.  |  |
| <b>37</b> | Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 . . . . . | <b>37</b> | 15,717.  |  |
| <b>38</b> | DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 . . . . .                           | <b>38</b> |          |  |
| <b>39</b> | Total qualified business income deduction. Add lines 37 and 38 . . . . .                                                                                                | <b>39</b> | 15,717.  |  |
| <b>40</b> | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- . . . . .                                            | <b>40</b> | ( 0. )   |  |

**Paid Preparer's Due Diligence Checklist**  
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

OMB No. 1545-0074

For tax year  
20 **24**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Preparer's name

Preparer tax identification number

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                                  | N/A                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .                                                                                                                                                           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .                                                                          | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     |                          |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .                                                                                                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .<br>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|                                                                                                                                                                                                                                                                                               | Yes                      | No                       | N/A                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| <b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?                                                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?                                                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|                                                                                                                                                                                                                                                                                             | Yes                                 | No                       | N/A                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?                                                                                                                    | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                                     |
| <b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?                                           | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

|                                                                                                                                                                              | Yes                      | No                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

|                                                                                                                                                                                                                          | Yes                      | No                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  1. A copy of this Form 8867.
  2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

|                                                                                                                                     | Yes                                 | No                       |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| <b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**Additional Medicare Tax**  
If any line does not apply to you, leave it blank. See separate instructions.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **71**

Your social security number

**Part I Additional Medicare Tax on Medicare Wages**

|   |                                                                                                                                                                                                                                    |   |          |  |    |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|--|----|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .                                                                                              | 1 | 184,662. |  |    |
| 2 | Unreported tips from Form 4137, line 6 . . . . .                                                                                                                                                                                   | 2 |          |  |    |
| 3 | Wages from Form 8919, line 6 . . . . .                                                                                                                                                                                             | 3 |          |  |    |
| 4 | Add lines 1 through 3 . . . . .                                                                                                                                                                                                    | 4 | 184,662. |  |    |
| 5 | Enter the following amount for your filing status:<br>Married filing jointly . . . . . \$250,000<br>Married filing separately . . . . . \$125,000<br>Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000 | 5 | 250,000. |  |    |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- . . . . .                                                                                                                                                                  | 6 |          |  | 0. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .                                                                                                                 | 7 |          |  | 0. |

**Part II Additional Medicare Tax on Self-Employment Income**

|    |                                                                                                                                                                                                                                    |    |          |  |        |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|--|--------|
| 8  | Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- . . . . .                                                                                                                        | 8  | 74,214.  |  |        |
| 9  | Enter the following amount for your filing status:<br>Married filing jointly . . . . . \$250,000<br>Married filing separately . . . . . \$125,000<br>Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000 | 9  | 250,000. |  |        |
| 10 | Enter the amount from line 4 . . . . .                                                                                                                                                                                             | 10 | 184,662. |  |        |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .                                                                                                                                                                 | 11 | 65,338.  |  |        |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .                                                                                                                                                                 | 12 |          |  | 8,876. |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .                                                                                                       | 13 |          |  | 80.    |

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

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

**Part IV Total Additional Medicare Tax**

|    |                                                                                                                                                          |    |  |  |     |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|--|-----|
| 18 | Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . . | 18 |  |  | 80. |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|--|-----|

**Part V Withholding Reconciliation**

|    |                                                                                                                                                                                                                                   |    |          |  |    |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|--|----|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .                                                                                               | 19 | 2,677.   |  |    |
| 20 | Enter the amount from line 1 . . . . .                                                                                                                                                                                            | 20 | 184,662. |  |    |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .                                                                                                                     | 21 | 2,678.   |  |    |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .                                                                                           | 22 |          |  | 0. |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .                                                                                                 | 23 |          |  |    |
| 24 | <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) . . . . . | 24 |          |  | 0. |

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

Attach to your tax return.  
Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2024**  
Attachment  
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

**Part I Investment Income**

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

|    |                                                                                                                             |             |    |     |
|----|-----------------------------------------------------------------------------------------------------------------------------|-------------|----|-----|
| 1  | Taxable interest (see instructions)                                                                                         |             | 1  | 48. |
| 2  | Ordinary dividends (see instructions)                                                                                       |             | 2  |     |
| 3  | Annuities (see instructions)                                                                                                |             | 3  |     |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)          | 4a 80,362.  |    |     |
| b  | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | 4b -80,362. |    |     |
| c  | Combine lines 4a and 4b                                                                                                     |             | 4c | 0.  |
| 5a | Net gain or loss from disposition of property (see instructions)                                                            | 5a          |    |     |
| b  | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)           | 5b          |    |     |
| c  | Adjustment from disposition of partnership interest or S corporation stock (see instructions)                               | 5c          |    |     |
| d  | Combine lines 5a through 5c                                                                                                 |             | 5d |     |
| 6  | Adjustments to investment income for certain CFCs and PFICs (see instructions)                                              |             | 6  |     |
| 7  | Other modifications to investment income (see instructions)                                                                 |             | 7  |     |
| 8  | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7                                                            |             | 8  | 48. |

**Part II Investment Expenses Allocable to Investment Income and Modifications**

|    |                                                         |    |    |    |
|----|---------------------------------------------------------|----|----|----|
| 9a | Investment interest expenses (see instructions)         | 9a |    |    |
| b  | State, local, and foreign income tax (see instructions) | 9b | 3. |    |
| c  | Miscellaneous investment expenses (see instructions)    | 9c |    |    |
| d  | Add lines 9a, 9b, and 9c                                |    | 9d | 3. |
| 10 | Additional modifications (see instructions)             |    | 10 |    |
| 11 | Total deductions and modifications. Add lines 9d and 10 |    | 11 | 3. |

**Part III Tax Computation**

|                            |                                                                                                                                                                                 |             |    |     |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----|-----|
| 12                         | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0- |             | 12 | 45. |
| <b>Individuals:</b>        |                                                                                                                                                                                 |             |    |     |
| 13                         | Modified adjusted gross income (see instructions)                                                                                                                               | 13 504,127. |    |     |
| 14                         | Threshold based on filing status (see instructions)                                                                                                                             | 14 250,000. |    |     |
| 15                         | Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                       | 15 254,127. |    |     |
| 16                         | Enter the smaller of line 12 or line 15                                                                                                                                         |             | 16 | 45. |
| 17                         | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                       |             | 17 | 2.  |
| <b>Estates and Trusts:</b> |                                                                                                                                                                                 |             |    |     |
| 18a                        | Net investment income (line 12 above)                                                                                                                                           | 18a         |    |     |
| b                          | Deductions for distributions of net investment income and charitable deductions (see instructions)                                                                              | 18b         |    |     |
| c                          | Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-                                                             | 18c         |    |     |
| 19a                        | Adjusted gross income (see instructions)                                                                                                                                        | 19a         |    |     |
| b                          | Highest tax bracket for estates and trusts for the year (see instructions)                                                                                                      | 19b         |    |     |
| c                          | Subtract line 19b from line 19a. If zero or less, enter -0-                                                                                                                     | 19c         |    |     |
| 20                         | Enter the smaller of line 18c or line 19c                                                                                                                                       |             | 20 |     |
| 21                         | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                |             | 21 |     |

## Additional Information From 2024 Federal Tax Return

### Schedule C (CONSULTING): Profit or Loss from Business

#### Ln 26: Gross Wages

#### Itemization Statement

| Description  | Amount          |
|--------------|-----------------|
|              | 162,050.        |
|              | 81,284.         |
| <b>Total</b> | <b>243,334.</b> |

### Schedule C (CONSULTING): Profit or Loss from Business

#### Ln 14a: Empl. Health Ins.

#### Itemization Statement

| Description  | Amount        |
|--------------|---------------|
|              | 4,675.        |
|              | 3,400.        |
| <b>Total</b> | <b>8,075.</b> |

### Schedule C (CONSULTING): Profit or Loss from Business

#### Ln 14b: Oth Employ Ben.

#### Itemization Statement

| Description  | Amount          |
|--------------|-----------------|
| 401K         | 1,509.          |
| 401K         | 959.15          |
| <b>Total</b> | <b>2,468.15</b> |

### Schedule C (CONSULTING): Profit or Loss from Business

#### Ln 24b: 50% limit

#### Itemization Statement

| Description   | Amount          |
|---------------|-----------------|
| CLIENT MEALS  | 60.             |
| MEALS AND ENT | 1,654.41        |
| <b>Total</b>  | <b>1,714.41</b> |

### Schedule C (CONSULTING): Profit or Loss from Business

#### Line 8

#### Itemization Statement

| Description  | Amount        |
|--------------|---------------|
|              | 489.93        |
| <b>Total</b> | <b>489.93</b> |

### Schedule C (CONSULTING): Profit or Loss from Business

#### Line 18

#### Itemization Statement

| Description                     | Amount          |
|---------------------------------|-----------------|
| SOFTWARE AND WEB SERVICES       | 857.71          |
| OFFICE SUPPLIES AND CONSUMABLES | 1,559.72        |
| OFFICE EQUIPMENT                | 1,141.62        |
| POSTAGE                         | 114.77          |
| <b>Total</b>                    | <b>3,673.82</b> |

**Schedule C (CONSULTING): Profit or Loss from Business****Line 10****Itemization Statement**

| Description       | Amount          |
|-------------------|-----------------|
| PAYROLL ADMIN FEE | 364.            |
| BANK CHARGES      | 1,409.95        |
| <b>Total</b>      | <b>1,773.95</b> |

**Schedule C (CONSULTING): Profit or Loss from Business****Line 22****Itemization Statement**

| Description                 | Amount        |
|-----------------------------|---------------|
| CLASS AND WORKSHOP SUPPLIES | 350.16        |
| <b>Total</b>                | <b>350.16</b> |

**Schedule C (CONSULTING): Profit or Loss from Business****Line 23****Itemization Statement**

| Description   | Amount          |
|---------------|-----------------|
| PAYROLL TAXES | 4,236.30        |
| PAYROLL TAXES | 2,383.44        |
| <b>Total</b>  | <b>6,619.74</b> |

**Schedule C (CONSULTING): Profit or Loss from Business****Line 24a****Itemization Statement**

| Description           | Amount          |
|-----------------------|-----------------|
| GROUND TRANSPORTATION | 1,654.41        |
| OTHER BUSINESS TRAVEL | 5,787.50        |
| <b>Total</b>          | <b>7,441.91</b> |

**Schedule C (CONSULTING): Profit or Loss from Business****Line 15****Itemization Statement**

| Description      | Amount        |
|------------------|---------------|
| WORKERS COMP INS | 241.42        |
| INSURANCE        | 630.          |
| <b>Total</b>     | <b>871.42</b> |

TAXABLE YEAR

FORM

**2024****California e-file Signature Authorization for Individuals****8879**

Your name

Your SSN or ITIN

Spouse's/RDP's name

Spouse's/RDP's SSN or ITIN

**Part I Tax Return Information** (whole dollars only)

|   |                                                          |   |        |
|---|----------------------------------------------------------|---|--------|
| 1 | California adjusted gross income (AGI). See instructions | 1 | 504127 |
| 2 | Amount you owe. See instructions                         | 2 | 30251  |
| 3 | Refund or no amount due. See instructions                | 3 |        |

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2024, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☒ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_  
ERO firm name **Do not enter all zeros**
- as my signature on my 2024 e-filed California individual income tax return.
- ☐ I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's/RDP's PIN: check one box only**

- ☒ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_  
ERO firm name **Do not enter all zeros**
- as my signature on my 2024 e-filed California individual income tax return.
- ☐ I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Practitioner PIN Method Returns Only -- continue below

**Part III Certification and Authentication — Practitioner PIN Method Only****ERO's Electronic Filer Identification Number (EFIN)/PIN.**

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the 2024 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers.

ERO's signature

Date ▶ 01/22/2026

## 2024 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

Principal Residence

Enter your county at time of filing (see instructions)

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☒

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)



Apt. no/ste. no.



City



State

ZIP code

If your California filing status is different from your federal filing status, check the box here . . . . . ☐

Filing Status

1

☐

Single

4

☐

Head of household (with qualifying person). See instructions.

2

☒

Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5

☐

Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

3

☐

Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6

If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . . ☒

6

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7

Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.



7

☐

2

X

\$

149

=



\$

298

8

Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. . . . .



8

☐

X

\$

149

=



\$

9

Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . .



9

☐

X

\$

149

=



\$

Your name:

Your SSN or ITIN:

**10 Dependents: Do not include yourself or your spouse/RDP.**

Exemptions

|                                 | Dependent 1 | Dependent 2 | Dependent 3 |
|---------------------------------|-------------|-------------|-------------|
| First Name                      |             |             |             |
| Last Name                       |             |             |             |
| SSN. See instructions.          |             |             |             |
| Dependent's relationship to you |             |             |             |

Total dependent exemptions ..... ● 10 2 X \$461 = ● \$ 922

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ..... ● 11 \$ 1220

Taxable Income

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |        |     |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|-----|
| <b>12</b> | State wages from your federal Form(s) W-2, box 16 .....                                                                                                                                                                                                                                                                                                                                                                                                                     | ● 12 | 180308 | .00 |
| <b>13</b> | Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 .....                                                                                                                                                                                                                                                                                                                                                                                        | ● 13 | 504127 | .00 |
| <b>14</b> | California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ....                                                                                                                                                                                                                                                                                                                                                             | ● 14 |        | .00 |
| <b>15</b> | Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions .....                                                                                                                                                                                                                                                                                                                                                                   | 15   | 504127 | .00 |
| <b>16</b> | California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ....                                                                                                                                                                                                                                                                                                                                                                | ● 16 |        | .00 |
| <b>17</b> | California adjusted gross income. Combine line 15 and line 16 .....                                                                                                                                                                                                                                                                                                                                                                                                         | ● 17 | 504127 | .00 |
| <b>18</b> | Enter the larger of {<br>Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b><br>Your California <b>standard deduction</b> shown below for your filing status:<br>• Single or Married/RDP filing separately. .... \$5,540<br>• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080<br>If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . | ● 18 | 63517  | .00 |
| <b>19</b> | Subtract line 18 from line 17. This is your <b>taxable income</b> .<br>If less than zero, enter -0- .....                                                                                                                                                                                                                                                                                                                                                                   | ● 19 | 440610 | .00 |

Tax

|           |                                                                                                                             |      |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|------|
| <b>31</b> | Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule        |      |
|           | ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 .....                                               | ● 31 |
| <b>32</b> | Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. ....        | ● 32 |
| <b>33</b> | Subtract line 32 from line 31. If less than zero, enter -0- .....                                                           | ● 33 |
| <b>34</b> | Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . | ● 34 |
| <b>35</b> | Add line 33 and line 34. ....                                                                                               | ● 35 |

Special Credits

|           |                                                                                  |      |
|-----------|----------------------------------------------------------------------------------|------|
| <b>40</b> | Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ....   | ● 40 |
| <b>43</b> | Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . | ● 43 |
| <b>44</b> | Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . | ● 44 |

REV 09/03/25 PRO

Your name:

Your SSN or ITIN:

## Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45  .00
- 46 Nonrefundable Renter's Credit. See instructions ..... ● 46  .00
- 47 Add line 40 through line 46. These are your total credits ..... ● 47  .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48  .00

## Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61  .00
- 62 Mental Health Services Tax. See instructions ..... ● 62  .00
- 63 Other taxes and credit recapture. See instructions. **FTB 3805P** ..... ● 63  .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. .... ● 64  .00

## Payments

- 71 California income tax withheld. See instructions ..... ● 71  .00
- 72 2024 California estimated tax and other payments. See instructions ..... ● 72  .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions. .... ● 73  .00
- 74 Reserved for future use ..... 74  .00
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75  .00
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76  .00
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77  .00
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78  .00

## Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91  .00
- If line 91 is zero, check if: ☒ ☐ No use tax is owed. ☐ ☐ You paid your use tax obligation directly to CDTFA.

## ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☒
- If you did not check the box, see instructions.
- Individual Shared Responsibility (ISR) Penalty. See instructions ..... ● 92  .00

## Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ..... ● 93  .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94  .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95  .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92. .... ● 96  .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. .... ● 97  .00

Your name:

Your SSN or ITIN:

Overpaid  
Tax/Tax Due

- 98 Amount of line 97 you want applied to your **2025** estimated tax . . . . . ● 98 .00
- 99 Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● 99 .00
- 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● 100 28845 .00

Contributions

Code Amount

- California Seniors Special Fund. See instructions . . . . . ● 400 .00
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . . ● 401 .00
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . . ● 403 .00
- California Breast Cancer Research Voluntary Tax Contribution Fund. . . . . ● 405 .00
- California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . . ● 406 .00
- Emergency Food for Families Voluntary Tax Contribution Fund . . . . . ● 407 .00
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . . ● 408 .00
- California Sea Otter Voluntary Tax Contribution Fund . . . . . ● 410 .00
- California Cancer Research Voluntary Tax Contribution Fund . . . . . ● 413 .00
- School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . . ● 422 .00
- State Parks Protection Fund/Parks Pass Purchase . . . . . ● 423 .00
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . . ● 424 .00
- Keep Arts in Schools Voluntary Tax Contribution Fund . . . . . ● 425 .00
- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . . ● 431 .00
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . . ● 438 .00
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . . ● 439 .00
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . . ● 445 .00
- California ALS Research Network Voluntary Tax Contribution Fund. . . . . ● 447 .00
- 110 Add amounts in code 400 through code 447. This is your total contribution . . . . . ● 110 .00

REV 09/03/25 PRO

Your name:

Your SSN or ITIN

**111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . **111**

28845

.00

Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

**112** Interest, late return penalties, and late payment penalties . . . . . **112**

**113** Underpayment of estimated tax.

Check the box: ☒ **FTB 5805 attached** ☐ **FTB 5805F attached** . . . . . **113**

1406

.00

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114**

30251

.00

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . **115**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☒ Routing number

☒ Type

☐ Checking

☒ Account number

**116** Direct deposit amount

☐

Savings

.00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☒ Routing number

☒ Type

☐ Checking

☒ Account number

**117** Direct deposit amount

☐

Savings

.00

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions . . . . . ☐

Health Care Coverage Info.

Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions . . . . . ☒ Yes ☐ No

Your name:

Your SSN or ITIN:

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

☒ Your email address. Enter only one email address.

☐ Preferred phone number

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)

☒ PTIN

Firm's address

☒ Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .

☐ Yes

☒ No

Print Third Party Designee's Name

Telephone Number

**2024****Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.****Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

**W-2 Information**

|                                                                                              |  |                                                                         |                                                          |
|----------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------|----------------------------------------------------------|
| <b>a.</b> Employee's social security number*<br><input type="radio"/> <input type="text"/>   |  | <b>c.</b> Employer's name<br><input type="radio"/> <input type="text"/> |                                                          |
| <b>b.</b> Employer identification number (EIN)<br><input type="radio"/> <input type="text"/> |  | Employer's address<br><input type="radio"/> <input type="text"/>        |                                                          |
|                                                                                              |  | City<br><input type="radio"/> <input type="text"/>                      | State<br><input type="radio"/> <input type="text"/>      |
|                                                                                              |  | ZIP code<br><input type="radio"/> <input type="text"/>                  |                                                          |
| <b>e.</b> Employee's first name*<br><input type="radio"/> <input type="text"/>               |  | Initial*<br><input type="radio"/> <input type="text"/>                  | Last name*<br><input type="radio"/> <input type="text"/> |
|                                                                                              |  |                                                                         | Suffix*<br><input type="radio"/> <input type="text"/>    |
| <b>f.</b> Employee's address*<br><input type="radio"/> <input type="text"/>                  |  |                                                                         |                                                          |
| City*<br><input type="radio"/> <input type="text"/>                                          |  |                                                                         |                                                          |
| State*<br><input type="radio"/> <input type="text"/>                                         |  |                                                                         |                                                          |
| ZIP code*<br><input type="radio"/> <input type="text"/>                                      |  |                                                                         |                                                          |

  

|                                                                                                |  |                                                                                           |  |                                                                                                |  |
|------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------|--|
| <b>1.</b> Wages, tips, other compensation<br><input type="radio"/> <input type="text"/> 105473 |  | <b>4.</b> Social security tax withheld<br><input type="radio"/> <input type="text"/> 6549 |  | <b>8.</b> Allocated tips (not included in box 1)<br><input type="radio"/> <input type="text"/> |  |
| <b>2.</b> Federal income tax withheld<br><input type="radio"/> <input type="text"/> 350        |  | <b>6.</b> Medicare tax withheld<br><input type="radio"/> <input type="text"/> 1531        |  | <b>10.</b> Dependent care benefits<br><input type="radio"/> <input type="text"/>               |  |
| <b>3.</b> Social security wages<br><input type="radio"/> <input type="text"/> 105633           |  | <b>7.</b> Social security tips<br><input type="radio"/> <input type="text"/>              |  | <b>11.</b> Nonqualified plans<br><input type="radio"/> <input type="text"/>                    |  |

  

|                                                          |  |                                                |  |                                                        |  |
|----------------------------------------------------------|--|------------------------------------------------|--|--------------------------------------------------------|--|
| <b>12. Codes and amounts</b>                             |  |                                                |  |                                                        |  |
| Code                                                     |  | Amount                                         |  | Code                                                   |  |
| <b>12a.</b> <input type="radio"/> <input type="text"/> D |  | <input type="radio"/> <input type="text"/> 159 |  | <b>12c.</b> <input type="radio"/> <input type="text"/> |  |
| Code                                                     |  | Amount                                         |  | Code                                                   |  |
| <b>12b.</b> <input type="radio"/> <input type="text"/>   |  | <input type="radio"/> <input type="text"/>     |  | <b>12d.</b> <input type="radio"/> <input type="text"/> |  |

  

|                                                                                                        |                                                                           |                                                                     |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>13.</b> Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay |                                                                           |                                                                     |
| <input type="radio"/> <input type="checkbox"/> Statutory employee                                      | <input checked="" type="radio"/> <input type="checkbox"/> Retirement plan | <input type="radio"/> <input type="checkbox"/> Third-party sick pay |

  

|                                                                       |                                            |                                                   |  |
|-----------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|--|
| <b>14.</b> SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19) |                                            | <b>16.</b> State wages, tips, etc.                |  |
| Type                                                                  | Amount                                     | <input type="radio"/> <input type="text"/> 105473 |  |
| <input type="radio"/> <input type="text"/>                            | <input type="radio"/> <input type="text"/> |                                                   |  |

  

|                                                 |                                            |                                              |  |
|-------------------------------------------------|--------------------------------------------|----------------------------------------------|--|
| <b>15.</b> State and employer's state ID number |                                            | <b>17.</b> State income tax                  |  |
| State                                           | Employer's state ID number                 | <input type="radio"/> <input type="text"/> 0 |  |
| <input type="radio"/> <input type="text"/>      | <input type="radio"/> <input type="text"/> |                                              |  |

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

REV 09/03/25 PRO

**2024****Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.**

**Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

**W-2 Information**

|                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a.</b> Employee's social security number*<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                        | <b>c.</b> Employer's name<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                             |
| <b>b.</b> Employer identification number (EIN)<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                      | Employer's address<br><input type="radio"/> <input type="text" value=""/><br>City <input type="radio"/> <input type="text" value=""/> State <input type="radio"/> <input type="text" value=""/> ZIP code <input type="radio"/> <input type="text" value=""/> |
| <b>e.</b> Employee's first name*<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                                    | Initial* <input type="radio"/> <input type="text" value=""/> Last name* <input type="radio"/> <input type="text" value=""/> Suffix* <input type="radio"/> <input type="text" value=""/>                                                                      |
| <b>f.</b> Employee's address*<br><input type="radio"/> <input type="text" value=""/><br>City* <input type="radio"/> <input type="text" value=""/> State* <input type="radio"/> <input type="text" value=""/> ZIP code* <input type="radio"/> <input type="text" value=""/> |                                                                                                                                                                                                                                                              |

|                                                                                                       |                                                                                                   |                                                                                                         |
|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>1.</b> Wages, tips, other compensation<br><input type="radio"/> <input type="text" value="48527"/> | <b>4.</b> Social security tax withheld<br><input type="radio"/> <input type="text" value="3201"/> | <b>8.</b> Allocated tips (not included in box 1)<br><input type="radio"/> <input type="text" value=""/> |
| <b>2.</b> Federal income tax withheld<br><input type="radio"/> <input type="text" value="6823"/>      | <b>6.</b> Medicare tax withheld<br><input type="radio"/> <input type="text" value="749"/>         | <b>10.</b> Dependent care benefits<br><input type="radio"/> <input type="text" value=""/>               |
| <b>3.</b> Social security wages<br><input type="radio"/> <input type="text" value="51625"/>           | <b>7.</b> Social security tips<br><input type="radio"/> <input type="text" value=""/>             | <b>11.</b> Nonqualified plans<br><input type="radio"/> <input type="text" value=""/>                    |

  

|                                                                                                                                 |                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <b>12a.</b> Code <input type="radio"/> <input type="text" value=""/> Amount <input type="radio"/> <input type="text" value=""/> | <b>12c.</b> Code <input type="radio"/> <input type="text" value=""/> Amount <input type="radio"/> <input type="text" value=""/> |
| <b>12b.</b> Code <input type="radio"/> <input type="text" value=""/> Amount <input type="radio"/> <input type="text" value=""/> | <b>12d.</b> Code <input type="radio"/> <input type="text" value=""/> Amount <input type="radio"/> <input type="text" value=""/> |

**13.** Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

☐ ☐ Statutory employee
 ☐ ☒ Retirement plan
 ☐ ☐ Third-party sick pay

**14.** SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type ☐  Amount ☐

**15.** State and employer's state ID number

State ☐  Employer's state ID number ☐

**16.** State wages, tips, etc.

☐

**17.** State income tax

☐

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

REV 09/03/25 PRO

**2024****Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.**

**Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

**W-2 Information**

|                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a.</b> Employee's social security number*<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                        | <b>c.</b> Employer's name<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                             |
| <b>b.</b> Employer identification number (EIN)<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                      | Employer's address<br><input type="radio"/> <input type="text" value=""/><br>City <input type="radio"/> <input type="text" value=""/> State <input type="radio"/> <input type="text" value=""/> ZIP code <input type="radio"/> <input type="text" value=""/> |
| <b>e.</b> Employee's first name*<br><input type="radio"/> <input type="text" value=""/>                                                                                                                                                                                    | Initial* <input type="radio"/> <input type="text" value=""/> Last name* <input type="radio"/> <input type="text" value=""/> Suffix* <input type="radio"/> <input type="text" value=""/>                                                                      |
| <b>f.</b> Employee's address*<br><input type="radio"/> <input type="text" value=""/><br>City* <input type="radio"/> <input type="text" value=""/> State* <input type="radio"/> <input type="text" value=""/> ZIP code* <input type="radio"/> <input type="text" value=""/> |                                                                                                                                                                                                                                                              |

|                                                                                                       |                                                                                                   |                                                                                                         |
|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>1.</b> Wages, tips, other compensation<br><input type="radio"/> <input type="text" value="26308"/> | <b>4.</b> Social security tax withheld<br><input type="radio"/> <input type="text" value="1699"/> | <b>8.</b> Allocated tips (not included in box 1)<br><input type="radio"/> <input type="text" value=""/> |
| <b>2.</b> Federal income tax withheld<br><input type="radio"/> <input type="text" value="2091"/>      | <b>6.</b> Medicare tax withheld<br><input type="radio"/> <input type="text" value="397"/>         | <b>10.</b> Dependent care benefits<br><input type="radio"/> <input type="text" value=""/>               |
| <b>3.</b> Social security wages<br><input type="radio"/> <input type="text" value="27404"/>           | <b>7.</b> Social security tips<br><input type="radio"/> <input type="text" value=""/>             | <b>11.</b> Nonqualified plans<br><input type="radio"/> <input type="text" value=""/>                    |

  

|                                      |                            |                                                                 |                                                     |
|--------------------------------------|----------------------------|-----------------------------------------------------------------|-----------------------------------------------------|
| <b>12. Codes and amounts</b>         |                            |                                                                 |                                                     |
| Code                                 | Amount                     | Code                                                            | Amount                                              |
| <b>12a.</b> <input type="radio"/> D  | <input type="radio"/> 3097 | <b>12c.</b> <input type="radio"/> <input type="text" value=""/> | <input type="radio"/> <input type="text" value=""/> |
| Code                                 | Amount                     | Code                                                            | Amount                                              |
| <b>12b.</b> <input type="radio"/> AA | <input type="radio"/> 1033 | <b>12d.</b> <input type="radio"/> <input type="text" value=""/> | <input type="radio"/> <input type="text" value=""/> |

**13.** Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

☒ Statutory employee
 ☒ Retirement plan
 ☐ Third-party sick pay

**14.** SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type ☐  Amount ☐

**15.** State and employer's state ID number

State ☐  Employer's state ID number ☐

**16.** State wages, tips, etc.

☐

**17.** State income tax

☐

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

REV 09/03/25 PRO

# 2024 California Adjustments — Residents

# CA (540)

**Important:** Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

## Part I Income Adjustment Schedule

### Section A — Income from federal Form 1040 or 1040-SR

**A Federal Amounts**  
(taxable amounts from your federal tax return)

**B Subtractions**  
See instructions

**C Additions**  
See instructions

|                                                                                                                                                                |                                                               |                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|
| <b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>                                                                  | <input checked="" type="radio"/> 180308 <input type="radio"/> | <input type="radio"/> |
| <b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>                                                                      | <input type="radio"/>                                         | <input type="radio"/> |
| <b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>                                                                                                | <input type="radio"/>                                         | <input type="radio"/> |
| <b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>                                                      | <input type="radio"/>                                         | <input type="radio"/> |
| <b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>                                                                   | <input type="radio"/>                                         | <input type="radio"/> |
| <b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>                                                               | <input type="radio"/>                                         | <input type="radio"/> |
| <b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>                                                                                               | <input type="radio"/>                                         | <input type="radio"/> |
| <b>h</b> Other earned income. See instructions . . . . . <b>1h</b>                                                                                             | <input type="radio"/> 0 <input type="radio"/>                 | <input type="radio"/> |
| <b>i</b> Nontaxable combat pay election. See instructions. . . . . <b>1i</b>                                                                                   |                                                               | <input type="radio"/> |
| <b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>                                                                                                        | <input checked="" type="radio"/> 180308 <input type="radio"/> | <input type="radio"/> |
| <b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> <b>2b</b> <input type="radio"/> 48 <input type="radio"/>                                  | <input type="radio"/>                                         | <input type="radio"/> |
| <b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> <b>3b</b> <input type="radio"/>                                       | <input type="radio"/>                                         | <input type="radio"/> |
| <b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/> <b>4b</b> <input type="radio"/>                                        | <input type="radio"/>                                         | <input type="radio"/> |
| <b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/> 49680 <b>5b</b> <input type="radio"/> 49101 <input type="radio"/> | <input type="radio"/>                                         | <input type="radio"/> |
| <b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/> <b>6b</b> <input type="radio"/>                                                   | <input type="radio"/>                                         |                       |
| <b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>                                                                                           | <input type="radio"/>                                         | <input type="radio"/> |

### Section B — Additional Income from federal Schedule 1 (Form 1040)

|                                                                                                     |                                                              |                       |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------|
| <b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>    | <input type="radio"/>                                        |                       |
| <b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>                                    | <input type="radio"/>                                        | <input type="radio"/> |
| <b>3</b> Business income or (loss). See instructions. . . . <b>3</b>                                | <input checked="" type="radio"/> 80362 <input type="radio"/> | <input type="radio"/> |
| <b>4</b> Other gains or (losses) . . . . . <b>4</b>                                                 | <input type="radio"/>                                        | <input type="radio"/> |
| <b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b> | <input type="radio"/>                                        | <input type="radio"/> |
| <b>6</b> Farm income or (loss) . . . . . <b>6</b>                                                   | <input type="radio"/>                                        | <input type="radio"/> |
| <b>7</b> Unemployment compensation . . . . . <b>7</b>                                               | <input type="radio"/>                                        |                       |

REV 09/03/25 PRO

| Section B – Additional Income<br>Continued                                                                                                                              | A Federal Amounts<br>(taxable amounts from your<br>federal tax return) | B Subtractions<br>See instructions | C Additions<br>See instructions |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|---------------------------------|
| <b>8</b> Other income:                                                                                                                                                  |                                                                        |                                    |                                 |
| <b>a</b> Federal net operating loss. . . . . <b>8a</b>                                                                                                                  | <input type="radio"/> ( )                                              |                                    | <input type="radio"/>           |
| <b>b</b> Gambling. . . . . <b>8b</b>                                                                                                                                    | <input type="radio"/> 195087                                           | <input type="radio"/>              |                                 |
| <b>c</b> Cancellation of debt. . . . . <b>8c</b>                                                                                                                        | <input type="radio"/>                                                  | <input type="radio"/>              | <input type="radio"/>           |
| <b>d</b> Foreign earned income exclusion from<br>federal Form 2555. . . . . <b>8d</b>                                                                                   | <input type="radio"/> ( )                                              |                                    | <input type="radio"/>           |
| <b>e</b> Income from federal Form 8853. . . . . <b>8e</b>                                                                                                               | <input type="radio"/>                                                  |                                    | <input type="radio"/>           |
| <b>f</b> Income from federal Form 8889. . . . . <b>8f</b>                                                                                                               | <input type="radio"/>                                                  | <input type="radio"/>              |                                 |
| <b>g</b> Alaska Permanent Fund dividends. . . . . <b>8g</b>                                                                                                             | <input type="radio"/>                                                  |                                    |                                 |
| <b>h</b> Jury duty pay. . . . . <b>8h</b>                                                                                                                               | <input type="radio"/>                                                  |                                    |                                 |
| <b>i</b> Prizes and awards. . . . . <b>8i</b>                                                                                                                           | <input type="radio"/>                                                  |                                    |                                 |
| <b>j</b> Activity not engaged in for profit income. . . . . <b>8j</b>                                                                                                   | <input type="radio"/>                                                  |                                    |                                 |
| <b>k</b> Stock options. . . . . <b>8k</b>                                                                                                                               | <input type="radio"/>                                                  |                                    | <input type="radio"/>           |
| <b>l</b> Income from the rental of personal property<br>if you engaged in the rental for profit but were<br>not in the business of renting such property. . . <b>8l</b> | <input type="radio"/>                                                  |                                    |                                 |
| <b>m</b> Olympic and Paralympic medals and USOC<br>prize money. . . . . <b>8m</b>                                                                                       | <input type="radio"/>                                                  |                                    |                                 |
| <b>n</b> IRC Section 951(a) inclusion. . . . . <b>8n</b>                                                                                                                | <input type="radio"/>                                                  | <input type="radio"/>              |                                 |
| <b>o</b> IRC Section 951A(a) inclusion. . . . . <b>8o</b>                                                                                                               | <input type="radio"/>                                                  | <input type="radio"/>              |                                 |
| <b>p</b> IRC Section 461(l) excess business loss adjustment. . . <b>8p</b>                                                                                              | <input type="radio"/>                                                  | <input type="radio"/>              | <input type="radio"/>           |
| <b>q</b> Taxable distributions from an ABLE account. . . <b>8q</b>                                                                                                      | <input type="radio"/>                                                  |                                    |                                 |
| <b>r</b> Scholarship and fellowship grants<br>not reported on federal Form(s) W-2. . . . . <b>8r</b>                                                                    | <input type="radio"/>                                                  |                                    |                                 |
| <b>s</b> Nontaxable amount of Medicaid waiver payments<br>included on federal Form 1040, line 1a or line 1d. . <b>8s</b>                                                | <input type="radio"/> ( )                                              |                                    |                                 |
| <b>t</b> Pension or annuity from a nonqualified<br>deferred compensation plan or a<br>nongovernmental IRC Section 457 plan. . . . . <b>8t</b>                           | <input type="radio"/>                                                  |                                    |                                 |
| <b>u</b> Wages earned while incarcerated. . . . . <b>8u</b>                                                                                                             | <input type="radio"/>                                                  |                                    |                                 |
| <b>v</b> Digital assets received as ordinary income<br>not reported elsewhere. . . . . <b>8v</b>                                                                        | <input type="radio"/>                                                  | <input type="radio"/>              | <input type="radio"/>           |
| <b>z</b> Other income. List type and amount.                                                                                                                            |                                                                        |                                    |                                 |
| <input checked="" type="radio"/> OTHER INCOME FROM BOX 3 OF 1099-MISC. . . . . <b>8z</b>                                                                                | <input type="radio"/> 1000                                             | <input type="radio"/>              | <input type="radio"/>           |

REV 09/03/25 PRO

| Section B – Additional Income<br>Continued                                                                                                                                                                                                                                                                                           | A Federal Amounts<br>(taxable amounts from your federal tax return) | B Subtractions<br>See instructions | C Additions<br>See instructions  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------|----------------------------------|
| <b>9 a</b> Total other income.<br>Add line 8a through line 8z ..... <b>9a</b>                                                                                                                                                                                                                                                        | <input checked="" type="radio"/> 196087                             | <input checked="" type="radio"/>   | <input checked="" type="radio"/> |
| <b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>                                                                                                                                                                                                                                                                  |                                                                     | <input checked="" type="radio"/>   |                                  |
| <b>b2</b> NOL deduction from form FTB 3805V ..... <b>9b2</b>                                                                                                                                                                                                                                                                         |                                                                     | <input checked="" type="radio"/>   |                                  |
| <b>b3</b> NOL deduction from form FTB 3805Z,<br>3807, or 3809 ..... <b>9b3</b>                                                                                                                                                                                                                                                       |                                                                     | <input checked="" type="radio"/>   |                                  |
| <b>10 Total.</b> Add Section A, line 1z through line 7,<br>and Section B, line 1 through line 7, and line 9a<br>in column A and column C. Add Section A, line 1z<br>through line 7, and Section B, line 1 through line 7,<br>line 9a, and line 9b1 through line 9b3 in column B<br>(as applicable). See instructions. .... <b>10</b> | <input checked="" type="radio"/> 505906                             | <input checked="" type="radio"/>   | <input checked="" type="radio"/> |

**Section C – Adjustments to Income**  
from federal Schedule 1 (Form 1040)

|                                                                                                                              |                                       |                                  |                                  |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------|----------------------------------|
| <b>11</b> Educator expenses ..... <b>11</b>                                                                                  | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |                                  |
| <b>12</b> Certain business expenses of reservists, performing<br>artists, and fee-basis government officials. .... <b>12</b> | <input checked="" type="radio"/>      | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>13</b> Health savings account deduction ..... <b>13</b>                                                                   | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |                                  |
| <b>14</b> Moving expenses. Attach form FTB 3913.<br>See instructions ..... <b>14</b>                                         | <input checked="" type="radio"/>      |                                  | <input checked="" type="radio"/> |
| <b>15</b> Deductible part of self-employment tax.<br>See instructions. .... <b>15</b>                                        | <input checked="" type="radio"/> 1779 | <input checked="" type="radio"/> |                                  |
| <b>16</b> Self-employed SEP, SIMPLE, and qualified plans. . <b>16</b>                                                        | <input checked="" type="radio"/>      |                                  |                                  |
| <b>17</b> Self-employed health insurance deduction.<br>See instructions. .... <b>17</b>                                      | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |                                  |
| <b>18</b> Penalty on early withdrawal of savings ..... <b>18</b>                                                             | <input checked="" type="radio"/>      |                                  |                                  |
| <b>19 a</b> Alimony paid. .... <b>19a</b>                                                                                    | <input checked="" type="radio"/>      |                                  | <input checked="" type="radio"/> |
| <b>b</b> Recipient's: SSN <input checked="" type="radio"/> _____<br>Last Name <input checked="" type="radio"/> _____         |                                       |                                  |                                  |
| <b>20</b> IRA deduction ..... <b>20</b>                                                                                      | <input checked="" type="radio"/>      | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>21</b> Student loan interest deduction. .... <b>21</b>                                                                    | <input checked="" type="radio"/>      |                                  | <input checked="" type="radio"/> |
| <b>22</b> Reserved for future use ..... <b>22</b>                                                                            |                                       |                                  |                                  |
| <b>23</b> Archer MSA deduction. .... <b>23</b>                                                                               | <input checked="" type="radio"/>      |                                  |                                  |

REV 09/03/25 PRO

| Section C – Adjustments to Income<br>Continued                                                                                                                                             | A Federal Amounts<br>(taxable amounts from your<br>federal tax return) | B Subtractions<br>See instructions | C Additions<br>See instructions |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|---------------------------------|
| <b>24</b> Other adjustments:                                                                                                                                                               |                                                                        |                                    |                                 |
| <b>a</b> Jury duty pay ..... <b>24a</b>                                                                                                                                                    |                                                                        |                                    |                                 |
| <b>b</b> Deductible expenses related to income reported<br>on line 8l from the rental of personal property<br>engaged in for profit. .... <b>24b</b>                                       |                                                                        |                                    |                                 |
| <b>c</b> Nontaxable amount of the value of Olympic and<br>Paralympic medals and USOC prize money<br>reported on line 8m ..... <b>24c</b>                                                   |                                                                        |                                    |                                 |
| <b>d</b> Reforestation amortization and expenses. .... <b>24d</b>                                                                                                                          |                                                                        |                                    |                                 |
| <b>e</b> Repayment of supplemental unemployment<br>benefits under the federal Trade Act of 1974 .... <b>24e</b>                                                                            |                                                                        |                                    |                                 |
| <b>f</b> Contributions to IRC Section 501(c)(18)(D)<br>pension plans ..... <b>24f</b>                                                                                                      |                                                                        |                                    |                                 |
| <b>g</b> Contributions by certain chaplains to<br>IRC Section 403(b) plans ..... <b>24g</b>                                                                                                |                                                                        |                                    |                                 |
| <b>h</b> Attorney fees and court costs for actions involving<br>certain unlawful discrimination claims. .... <b>24h</b>                                                                    |                                                                        |                                    |                                 |
| <b>i</b> Attorney fees and court costs you paid in connection<br>with an award from the IRS for information you provided<br>that helped the IRS detect tax law violations. .... <b>24i</b> |                                                                        |                                    |                                 |
| <b>j</b> Housing deduction from federal Form 2555 .... <b>24j</b>                                                                                                                          |                                                                        |                                    |                                 |
| <b>k</b> Excess deductions of IRC Section 67(e) expenses<br>from federal Schedule K-1 (Form 1041) ..... <b>24k</b>                                                                         |                                                                        |                                    |                                 |
| <b>z</b> Other adjustments. List type and amount.<br><br>..... <b>24z</b>                                                                                                                  |                                                                        |                                    |                                 |
| <b>25</b> Total other adjustments. Add line 24a through<br>line 24z ..... <b>25</b>                                                                                                        |                                                                        |                                    |                                 |
| <b>26</b> Add line 11 through line 23 and line 25 in<br>columns A, B, and C. See instructions ..... <b>26</b>                                                                              | 1779                                                                   |                                    |                                 |
| <b>27 Total.</b> Subtract line 26 from line 10 in<br>columns A, B, and C. See instructions ..... <b>27</b>                                                                                 | 504127                                                                 |                                    |                                 |

REV 09/03/25 PRO

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California . . . . . ☒ ☐

|                                                                                                                                                                                                                                                                                                                                                                                      | A Federal Amounts<br>(from federal Schedule A<br>(Form 1040)) | B Subtractions<br>See instructions  | C Additions<br>See instructions     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------|-------------------------------------|
| <b>Medical and Dental Expenses</b> See instructions.                                                                                                                                                                                                                                                                                                                                 |                                                               |                                     |                                     |
| 1 Medical and dental expenses . . . . <input checked="" type="checkbox"/> _____ 1                                                                                                                                                                                                                                                                                                    |                                                               |                                     |                                     |
| 2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="checkbox"/> 504127 2                                                                                                                                                                                                                                                                             |                                                               |                                     |                                     |
| 3 Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="checkbox"/> 37810 3                                                                                                                                                                                                                                                                                                |                                                               |                                     |                                     |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . 4 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                |                                                               |                                     | <input checked="" type="checkbox"/> |
| <b>Taxes You Paid</b>                                                                                                                                                                                                                                                                                                                                                                |                                                               |                                     |                                     |
| 5 a State and local income tax or general sales taxes. .5a <input checked="" type="checkbox"/> 30535 <input checked="" type="checkbox"/> 30535                                                                                                                                                                                                                                       |                                                               |                                     |                                     |
| b State and local real estate taxes . . . . . 5b <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                                 |                                                               |                                     |                                     |
| c State and local personal property taxes . . . . . 5c <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                           |                                                               |                                     |                                     |
| d Add line 5a through line 5c. . . . . 5d <input checked="" type="checkbox"/> 30535                                                                                                                                                                                                                                                                                                  |                                                               |                                     |                                     |
| e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . 5e <input checked="" type="checkbox"/> 10000 <input checked="" type="checkbox"/> 30535 <input checked="" type="checkbox"/> 20535 |                                                               |                                     |                                     |
| 6 Other taxes. List type <input checked="" type="checkbox"/> _____ 6 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                             |                                                               | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7 Add line 5e and line 6. . . . . 7 <input checked="" type="checkbox"/> 10000 <input checked="" type="checkbox"/> 30535 <input checked="" type="checkbox"/> 20535                                                                                                                                                                                                                    |                                                               |                                     |                                     |
| <b>Interest You Paid</b>                                                                                                                                                                                                                                                                                                                                                             |                                                               |                                     |                                     |
| 8 a Home mortgage interest and points reported to you on federal Form 1098 . . . . . 8a <input checked="" type="checkbox"/> 14050                                                                                                                                                                                                                                                    |                                                               |                                     | <input checked="" type="checkbox"/> |
| b Home mortgage interest not reported to you on federal Form 1098. . . . . 8b <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                    |                                                               |                                     | <input checked="" type="checkbox"/> |
| c Points not reported to you on federal Form 1098. .8c <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                           |                                                               |                                     | <input checked="" type="checkbox"/> |
| d Reserved for future use . . . . . 8d                                                                                                                                                                                                                                                                                                                                               |                                                               |                                     |                                     |
| e Add line 8a through line 8c. . . . . 8e <input checked="" type="checkbox"/> 14050 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                              |                                                               |                                     | <input checked="" type="checkbox"/> |
| 9 Investment interest. . . . . 9 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                                                 |                                                               | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10 Add line 8e and line 9. . . . . 10 <input checked="" type="checkbox"/> 14050 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                  |                                                               |                                     | <input checked="" type="checkbox"/> |

REV 09/03/25 PRO

| Part II Adjustments to Federal Itemized Deductions<br>Continued                                                          | A Federal Amounts<br>(from federal Schedule A<br>(Form 1040)) | B Subtractions<br>See instructions | C Additions<br>See instructions |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------|---------------------------------|
| <b>Gifts to Charity</b>                                                                                                  |                                                               |                                    |                                 |
| 11 Gifts by cash or check.....11                                                                                         | 205                                                           |                                    |                                 |
| 12 Other than by cash or check.....12                                                                                    |                                                               |                                    |                                 |
| 13 Carryover from prior year.....13                                                                                      |                                                               |                                    |                                 |
| 14 Add line 11 through line 13.....14                                                                                    | 205                                                           |                                    |                                 |
| <b>Casualty and Theft Losses</b>                                                                                         |                                                               |                                    |                                 |
| 15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions..15 |                                                               |                                    |                                 |
| <b>Other Itemized Deductions</b>                                                                                         |                                                               |                                    |                                 |
| 16 Other—from list in federal instructions.....16                                                                        | 50126                                                         |                                    |                                 |
| 17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.....17                                                      | 74381                                                         | 30535                              | 20535                           |

18 Total. Combine line 17 column A less column B plus column C.....18 64381

#### Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.....19

20 Tax preparation fees.....20

21 Other expenses: investment, safe deposit box, etc. List type.....21 0

22 Add line 19 through line 21.....22 0

23 Enter amount from federal Form 1040 or 1040-SR, line 11.....23 504127

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.....24 10083

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.....25 0

26 Total Itemized Deductions. Add line 18 and line 25.....26 64381

27 Other adjustments. See instructions. Specify.....27

28 Combine line 26 and line 27.....28 64381

#### 29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately.....\$244,857  
Head of household.....\$367,291  
Married/RDP filing jointly or qualifying surviving spouse/RDP.....\$489,719

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.....29 63517

#### 30 Enter the larger of the amount on line 29 or your standard deduction shown below:

Single or married/RDP filing separately. See instructions.....\$5,540  
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP..\$11,080

Transfer the amount on line 30 to Form 540, line 18.....30 63517

2024

**Additional Taxes on Qualified Plans  
(Including IRAs) and Other  
Tax-Favored Accounts**

3805P

|                                                 |         |                    |                                                                    |
|-------------------------------------------------|---------|--------------------|--------------------------------------------------------------------|
| First name                                      | Initial | Last name          | SSN or ITIN                                                        |
|                                                 |         |                    |                                                                    |
| Address (number and street, PO Box, or PMB no.) |         | Apt. no. /Ste. no. | Check this box if this is an amended form <input type="checkbox"/> |
| City                                            |         | State              | ZIP code                                                           |

**Part I Additional Tax on Early Distributions** – Complete this part if you received a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You may also have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

- 1 Early distributions included in income. For Roth IRA distributions, see instructions . . . . . ☒ 1 13070 00
- 2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions: ☒ ☐ . . . . . ☒ 2 00
- 3 Amount subject to additional tax. Subtract line 2 from line 1\* . . . . . ☒ 3 13070 00
- 4 Tax due. Multiply line 3 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . . ☒ 4 327 00

\*If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

**Part II Additional Tax on Certain Distributions from Education Accounts and ABLE Accounts** – Complete this part if you included an amount in income on Schedule CA (540 or 540NR) from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

- 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account. See instructions . . . . . ☒ 5 00
- 6 Distributions included on line 5 that are not subject to additional tax. See instructions . . . . . ☒ 6 00
- 7 Amount subject to additional tax. Subtract line 6 from line 5. . . . . ☒ 7 00
- 8 Tax due. Multiply line 7 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . . ☒ 8 00

**Part III Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs)** – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

- 9 Taxable Archer MSA distribution from federal Form 8853, line 8. See instructions . . . . . ☒ 9 00
- 10 a If you meet any of the exceptions to the 12.5% tax (see instructions), check here. . . . . ☒ 10a ☐
- b Otherwise, multiply line 9 by 12.5% (.125). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . . ☒ 10b 00
- 11 Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 13b. Also, include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Form 540NR filers, see instructions . . . . . ☒ 11 00

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature

Date

**X**

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)

PTIN

Firm's name (or yours if self-employed) and address

Firm's FEIN

2024

# Underpayment of Estimated Tax by Individuals and Fiduciaries

5805

Attach this form to the **back** of your Form 540, Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2023 or 2024 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2023 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2024 return or 100% of the tax shown on your 2023 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return) must use the tax shown on their 2024 tax return if they do not meet one of the two conditions above.

## Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

- 1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement. See General Information C .....1 ☒ ☐ Yes ☐ No

- 2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44 .....2 ☒ ☐ Yes ☐ No

- 3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? .....3 ☒ ☐ Yes ☐ No  
☐ N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/24 ☒ \$  ; 6/15/24 ☒ \$  ;  
9/15/24 ☒ \$  ; 1/15/25 ☒ \$  .

- 4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E .....4 ☒ ☐ Yes ☐ No

REV 09/03/25 PRO

**Part II Required Annual Payment.** All filers must complete this part.

- 1 Current year tax. Enter your 2024 tax after credits. See instructions. . . . . 1 32985 .00
- 2 Multiply line 1 by 90% (.90). . . . . 2 29687 .00
- 3 Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions. . . . . 3 4467 .00
- 4 Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805 . . . . . 4 28518 .00
- 5 Enter the tax shown on your 2023 tax return. See instructions. (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2024, more than \$75,000). . . . . 5 51721 .00
- 6 Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2). . . . . 6 29687 .00

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

- 7 Enter the amount, if any, from Part II, line 3 above . . . . . 7 4467 .00
- 8 Enter the total amount, if any, of estimated tax payments you made. . . . . 8 .00
- 9 Add line 7 and line 8 . . . . . 9 4467 .00
- 10 **Total underpayment for the year.** Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. **Do not** file form FTB 5805. . . . . 10 25220 .00
- 11 Multiply line 10 by .05576573 . . . . . 11 1406 .00
- 12 • If the amount on line 10 was paid **on or after** 4/15/25, enter -0-.
- If the amount on line 10 was paid **before** 4/15/25, enter the result of the following computation:
- | Amount on |   | Number of days paid |   |        |       |
|-----------|---|---------------------|---|--------|-------|
| line 10   | X | before 4/15/25      | X | .00022 |       |
|           |   |                     |   |        | 0 .00 |
- 13 **PENALTY.** Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ► ☒ 13 1406 .00

REV 09/03/25 PRO

**Part III Annualized Income Installment Method Schedule.**

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2024 (see Example A). If you earned your income at approximately the same rate each month (see Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/29/24, 4/30/24, 7/31/24, and 11/30/24.

Fiscal year filers must adjust dates accordingly.

|                                                                                                                                                                                                                                                                 | (a)<br>1/1/24 to 3/31/24 | (b)<br>1/1/24 to 5/31/24 | (c)<br>1/1/24 to 8/31/24 | (d)<br>1/1/24 to 12/31/24 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| <b>1</b> Enter your California adjusted gross income (AGI) for each period. Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions . . . . .                             |                          |                          |                          |                           |
| <b>2</b> Annualization amounts. Estates or Trusts, see instructions . . . . .                                                                                                                                                                                   | 4                        | 2.4                      | 1.5                      | 1                         |
| <b>3</b> Annualized income. Multiply line 1 by line 2 . . . . .                                                                                                                                                                                                 |                          |                          |                          |                           |
| <b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9 . . . . .            |                          |                          |                          |                           |
| <b>5</b> Annualization amounts. . . . .                                                                                                                                                                                                                         | 4                        | 2.4                      | 1.5                      | 1                         |
| <b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions . . . . .                                                                                                                                                                  |                          |                          |                          |                           |
| <b>7</b> Enter your standard deduction from your 2024 Form 540 or Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions . . . . .                                                                                     |                          |                          |                          |                           |
| <b>8</b> Enter line 6 or line 7, whichever is <b>larger</b> . . . . .                                                                                                                                                                                           |                          |                          |                          |                           |
| <b>9</b> Subtract line 8 from line 3 . . . . .                                                                                                                                                                                                                  |                          |                          |                          |                           |
| <b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions . . . . . |                          |                          |                          |                           |
| <b>11</b> Enter the total amount of exemption credits from your 2024 Form 540, line 32 or Form 541, line 22. If you filed Form 540NR, see instructions . . . . .                                                                                                |                          |                          |                          |                           |
| <b>12</b> Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions . . . . .                                                                                                                                        |                          |                          |                          |                           |
| <b>13</b> Enter the total credit amount from your 2024 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions . . . . .                                                                                                                   |                          |                          |                          |                           |

REV 09/03/25 PRO