

**FEDERAL FORMS**

|                      |                                                    |
|----------------------|----------------------------------------------------|
| <b>Form 1040</b>     | <b>2024 U.S. Individual Income Tax Return</b>      |
| <b>Form 1040-V</b>   | <b>Payment Voucher</b>                             |
| <b>Schedule 1</b>    | <b>Additional Income and Adjustments to Income</b> |
| <b>Schedule 2</b>    | <b>Additional Taxes</b>                            |
| <b>Schedule B</b>    | <b>Interest and Dividend Income</b>                |
| <b>Schedule C</b>    | <b>Profit or Loss From Business</b>                |
| <b>Schedule D</b>    | <b>Capital Gains and Losses</b>                    |
| <b>Schedule E</b>    | <b>Supplemental Income and Loss</b>                |
| <b>Schedule E p2</b> | <b>Supplemental Income and Loss</b>                |
| <b>Schedule SE</b>   | <b>Self-Employment Tax</b>                         |
| <b>Form 2210</b>     | <b>Underpayment of Estimated Tax</b>               |
| <b>Form 4868</b>     | <b>Application for Automatic Extension</b>         |
| <b>Form 4952</b>     | <b>Investment Interest Expense Deduction</b>       |
| <b>Form 7206</b>     | <b>Self-Employed Health Insurance Deduction</b>    |
| <b>Form 8582</b>     | <b>Passive Activity Loss Limitations</b>           |
| <b>Form 8879</b>     | <b>IRS e-file Signature Authorization</b>          |
| <b>Form 8995</b>     | <b>Qualified Business Income Deduction</b>         |

**CALIFORNIA FORMS**

|                      |                                                          |
|----------------------|----------------------------------------------------------|
| <b>Form 540</b>      | <b>2024 California Resident Income Tax Return</b>        |
| <b>Schedule CA</b>   | <b>California Adjustments</b>                            |
| <b>Form 3519</b>     | <b>Payment Voucher for Automatic Extension</b>           |
| <b>Form 3526</b>     | <b>Investment Interest Expense Deduction</b>             |
| <b>Form 3582</b>     | <b>Payment Voucher for Electronically Filed Returns</b>  |
| <b>Form 3801</b>     | <b>Passive Activity Loss Limitations</b>                 |
| <b>Form 5805</b>     | <b>Underpayment of Estimated Tax</b>                     |
| <b>Schedule A</b>    | <b>Itemized Deductions</b>                               |
| <b>Form 8879</b>     | <b>California e-file Signature Authorization</b>         |
| <b>Form 568</b>      | <b>Limited Liability Company Return of Income</b>        |
| <b>Form 3522</b>     | <b>Limited Liability Company Tax Voucher</b>             |
| <b>Form 3536</b>     | <b>Estimated Fees for LLCs</b>                           |
| <b>Form 3588</b>     | <b>Payment Voucher for LLC E-Filed Returns</b>           |
| <b>Form 8453-LLC</b> | <b>e-File Return Authorization for Limited Liability</b> |



September 11, 2025



FEE SUMMARY

|                 |           |
|-----------------|-----------|
| Preparation Fee | \$ 300.00 |
| Amount Due      | \$ 300.00 |

|                                                | 2024    | 2023    | Diff    |
|------------------------------------------------|---------|---------|---------|
| <b>INCOME</b>                                  |         |         |         |
| Wages, salaries, tips, etc.....                | 31,694  | 18,365  | 13,329  |
| Interest income.....                           | 27,433  | 5,742   | 21,691  |
| Dividend income.....                           | 600     | 0       | 600     |
| Business income.....                           | 98,560  | 166,262 | -67,702 |
| Capital gain or loss.....                      | 45,215  | 0       | 45,215  |
| Rent, royalty, partnership, S Corp, trust..... | 2,970   | 10,981  | -8,011  |
| Other income.....                              | -31,694 | -17,110 | -14,584 |
| Total income.....                              | 174,778 | 184,240 | -9,462  |
| <b>ADJUSTMENTS TO INCOME</b>                   |         |         |         |
| Deductible part of self-employment tax.....    | 6,963   | 11,746  | -4,783  |
| Self-employed health insurance.....            | 8,466   | 10,790  | -2,324  |
| Total adjustments.....                         | 15,429  | 22,536  | -7,107  |
| Adjusted gross income.....                     | 159,349 | 161,704 | -2,355  |
| <b>ITEMIZED DEDUCTIONS</b>                     |         |         |         |
| Taxes.....                                     | 10,000  | 10,000  | 0       |
| Interest.....                                  | 7,708   | 10,922  | -3,214  |
| Contributions.....                             | 3       | 451     | -448    |
| Total itemized deductions.....                 | 17,711  | 21,373  | -3,662  |
| <b>TAX COMPUTATION</b>                         |         |         |         |
| Standard deduction.....                        | 29,200  | 27,700  | 1,500   |
| Larger of itemized or standard deduction.....  | 29,200  | 27,700  | 1,500   |
| Qualified business income deduction.....       | 16,626  | 26,801  | -10,175 |
| Taxable income.....                            | 113,523 | 107,203 | 6,320   |
| Tax before credits.....                        | 10,584  | 14,200  | -3,616  |
| <b>CREDITS</b>                                 |         |         |         |
| Total credits.....                             | 0       | 0       | 0       |
| Tax after credits.....                         | 10,584  | 14,200  | -3,616  |
| <b>OTHER TAXES</b>                             |         |         |         |
| Self-employment tax.....                       | 13,926  | 23,492  | -9,566  |
| Total tax.....                                 | 24,510  | 37,692  | -13,182 |
| <b>PAYMENTS &amp; REFUNDABLE CREDITS</b>       |         |         |         |
| Federal income tax withheld.....               | 1,314   | 345     | 969     |
| Estimated tax payments.....                    | 653     | 23,000  | -22,347 |
| Amount paid with extension.....                | 0       | 15,000  | -15,000 |
| Total payments.....                            | 1,967   | 38,345  | -36,378 |
| <b>REFUND OR AMOUNT DUE</b>                    |         |         |         |
| Amount overpaid.....                           | 0       | 653     | -653    |
| Applied to next year's estimated tax.....      | 0       | 653     | -653    |
| Underpayment penalty.....                      | 679     | 0       | 679     |
| Amount you owe.....                            | 23,222  | 0       | 23,222  |
| <b>TAX RATES</b>                               |         |         |         |
| Ordinary income tax bracket.....               | 12.0%   | 22.0%   | -10.0%  |
| Effective tax rate.....                        | 21.6%   | 35.2%   | -13.6%  |

|                                             | 2024    | 2023    | Diff   |
|---------------------------------------------|---------|---------|--------|
| <b>FEDERAL ADJUSTED GROSS INCOME</b>        |         |         |        |
| Federal adjusted gross income.....          | 159,349 | 161,704 | -2,355 |
| <b>CALIFORNIA SUBTRACTIONS</b>              |         |         |        |
| Rents, royalties, partnerships, trusts..... | 482     | 0       | 482    |
| Total subtractions from federal AGI.....    | 482     | 0       | 482    |
| <b>ADJUSTED GROSS INCOME</b>                |         |         |        |
| Adjusted gross income.....                  | 158,867 | 161,704 | -2,837 |
| <b>ITEMIZED DEDUCTIONS</b>                  |         |         |        |
| Itemized deduction before limitation.....   | 14,841  | 18,365  | -3,524 |
| California itemized deductions.....         | 14,841  | 18,365  | -3,524 |
| California standard deduction.....          | 11,080  | 10,726  | 354    |
| <b>TAX COMPUTATION</b>                      |         |         |        |
| Total taxable income.....                   | 144,026 | 143,339 | 687    |
| Tax.....                                    | 6,479   | 6,636   | -157   |
| Exemption credits.....                      | 298     | 288     | 10     |
| Net tax.....                                | 6,181   | 6,348   | -167   |
| <b>PAYMENTS</b>                             |         |         |        |
| California income tax withheld.....         | 180     | 0       | 180    |
| Estimated tax payments.....                 | 2,607   | 8,955   | -6,348 |
| Total payments.....                         | 2,787   | 8,955   | -6,168 |
| <b>REFUND OR AMOUNT DUE</b>                 |         |         |        |
| Amount overpaid.....                        | 0       | 2,607   | -2,607 |
| Applied to next year's estimated tax.....   | 0       | 2,607   | -2,607 |
| Underpayment penalty.....                   | 55      | 0       | 55     |
| Amount you owe.....                         | 3,449   | 0       | 3,449  |
| <b>TAX RATES</b>                            |         |         |        |
| Marginal tax rate.....                      | 9.3%    | 9.3%    | 0.0%   |
| Effective tax rate.....                     | 4.3%    | 4.4%    | -0.1%  |



Client

**California Disclosure Statements****Statement: Use of information**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the California Franchise Tax Board, as applicable by law.

An ERO shall not disclose or use any tax return information for a purpose other than preparing, assisting in preparing, obtaining or providing services in connection with the preparation of tax returns. Disclosure among accepted participants in California's e-file Program for preparing and transmitting the return information is permissible.

**Statement: Refund Expectations**

California Franchise Tax Board is providing a URL about refund processing. Industry partners must use this URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read. For more information, please visit

<https://www.ftb.ca.gov/refund/index.asp>

**Statement: Driver's License/ID Card Expectations**

California driver's license or state ID card information is not required to e-file a California tax return and tax returns will not be rejected if this information isn't provided. Providing this information will help expedite the tax return processing time, as well as combat stolen identity tax fraud. For more information, please visit

<https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html>

## Forms needed for this return

Federal: 1040, Sch 1, Sch 2, 1040-V, Sch B, Sch C, Sch D, Sch E, Sch E p2  
Sch SE, 2210, 4868, 4952, 7206, 8582, 8879, 8995  
California: 540, Sch CA, 3519, 3526, 3582, 3801, 5805, Sch A  
e-file Instructions, e-file Consent, e-file Form 8879, 568, 3522  
3536, 3588, 8453-LLC

## Tax Rates

|            | <u>Marginal</u> | <u>Effective</u> |
|------------|-----------------|------------------|
| Federal    | 12.0%           | 21.6%            |
| California | 9.3%            | 4.3%             |

## Underpayment Penalty

|            |      |
|------------|------|
| Federal    | 679. |
| California | 55.  |

## Carryovers to 2025

Federal Carryovers

|                                  |        |
|----------------------------------|--------|
| Deductible State and Local Taxes | 3,394. |
|----------------------------------|--------|

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FTB e-file  
Tax Return Signature / Consent to Disclosure

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### ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2024 e-file Handbook for Authorized e-file Providers*.

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### ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN   
(enter EFTPS PIN numerics)



Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

- ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ►

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2024** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

|   |                                                               |   |          |
|---|---------------------------------------------------------------|---|----------|
| 1 | Adjusted gross income                                         | 1 | 159,349. |
| 2 | Total tax                                                     | 2 | 24,510.  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 1,314.   |
| 4 | Amount you want refunded to you                               | 4 |          |
| 5 | Amount you owe                                                | 5 | 23,222.  |

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

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

☒ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ►

Date ► 8/12/2025

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

☒ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ►

Date ► 8/12/2025

**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►

Date ► 8/12/2025

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

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

Form 8879 (Rev. 01-2021)



File only if you are making a payment with Form 1040. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number, daytime phone number, and " 2024 Form 1040" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Make your check payable to the "United States Treasury" and mail Form 1040-V payments to:



Form 1040-V (2024)

Separate here and mail with your payment and return.

Department of the Treasury  
Internal Revenue Service

2024

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the "United States Treasury."
- ▶ Write your social security number (SSN) on your check or money order.

|                                              |         |
|----------------------------------------------|---------|
| Enter the amount of your payment . . . . . ▶ | 23,222. |
|----------------------------------------------|---------|

FDIA8601L 07/19/24 1032



Make your check payable to the "United States Treasury"  
include your SSN, daytime phone # and "2024 Form 4868"  
Mail your payment to:



▼ DETACH HERE ▼

Form **4868**  
Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**

1032  
FDIA4601L 07/18/24  
**2024**

| Part I Identification |             | Part II Individual Income Tax |                                                                                                                                                    |
|-----------------------|-------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                     | <div></div> | 4                             | Estimate of total tax liability for 2024 .. \$ 24,510.                                                                                             |
|                       |             | 5                             | Total 2024 payments ..... 1,967.                                                                                                                   |
|                       |             | 6                             | Balance due. Subtract line 5 from line 4.<br>See instructions ..... 22,543.                                                                        |
|                       |             | 7                             | Amount you're paying<br>(see instructions) ..... 22,543.                                                                                           |
| 2                     | <div></div> | 8                             | Check here if you're "out of the country" and a U.S.<br>citizen or resident. See instructions. <input type="checkbox"/>                            |
| 3                     | <div></div> | 9                             | Check here if you file Form 1040-NR and didn't receive<br>wages as an employee subject to U.S. income tax<br>withholding. <input type="checkbox"/> |



For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

See separate instructions.

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

**Your social security number** \_\_\_\_\_  
**Spouse's social security number** \_\_\_\_\_  
**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

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

**Digital Assets**  
At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . . ☐ Yes ☒ No

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

**Age/Blindness** **You:** ☐ Were born before January 2, 1960 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1960 ☐ Is blind

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

|     |                                                                                                 |    |                          |
|-----|-------------------------------------------------------------------------------------------------|----|--------------------------|
| 1 a | Total amount from Form(s) W-2, box 1 (see instructions).                                        | 1a | 31,694.                  |
| b   | Household employee wages not reported on Form(s) W-2.                                           | 1b |                          |
| c   | Tip income not reported on line 1a (see instructions).                                          | 1c |                          |
| d   | Medicaid waiver payments not reported on Form(s) W-2 (see instructions).                        | 1d |                          |
| e   | Taxable dependent care benefits from Form 2441, line 26.                                        | 1e |                          |
| f   | Employer-provided adoption benefits from Form 8839, line 29.                                    | 1f |                          |
| g   | Wages from Form 8919, line 6.                                                                   | 1g |                          |
| h   | Other earned income (see instructions).                                                         | 1h |                          |
| i   | Nontaxable combat pay election (see instructions).                                              | 1i |                          |
| z   | Add lines 1a through 1h.                                                                        | 1z | 31,694.                  |
| 2 a | Tax-exempt interest.                                                                            | 2a |                          |
| b   | Taxable interest.                                                                               | 2b | 27,433.                  |
| 3 a | Qualified dividends.                                                                            | 3a | 600.                     |
| b   | Ordinary dividends.                                                                             | 3b | 600.                     |
| 4 a | IRA distributions.                                                                              | 4a |                          |
| b   | Taxable amount.                                                                                 | 4b |                          |
| 5 a | Pensions and annuities.                                                                         | 5a |                          |
| b   | Taxable amount.                                                                                 | 5b |                          |
| 6 a | Social security benefits.                                                                       | 6a |                          |
| b   | Taxable amount.                                                                                 | 6b |                          |
| c   | If you elect to use the lump-sum election method, check here (see instructions).                |    | <input type="checkbox"/> |
| 7   | Capital gain or (loss). Attach Schedule D if required. If not required, check here.             | 7  | 45,215.                  |
| 8   | Additional income from Schedule 1, line 10.                                                     | 8  | 69,836.                  |
| 9   | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .                  | 9  | 174,778.                 |
| 10  | Adjustments to income from Schedule 1, line 26.                                                 | 10 | 15,429.                  |
| 11  | Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .                       | 11 | 159,349.                 |
| 12  | <b>Standard deduction or itemized deductions</b> (from Schedule A).                             | 12 | 29,200.                  |
| 13  | Qualified business income deduction from Form 8995 or Form 8995-A.                              | 13 | 16,626.                  |
| 14  | Add lines 12 and 13.                                                                            | 14 | 45,826.                  |
| 15  | Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . | 15 | 113,523.                 |

**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 | 16 | 10,584.                  |
| 2  | <input type="checkbox"/> 4972                                                      | 3  | <input type="checkbox"/> |
| 17 | Amount from Schedule 2, line 3                                                     | 17 |                          |
| 18 | Add lines 16 and 17                                                                | 18 | 10,584.                  |
| 19 | Child tax credit or credit for other dependents from Schedule 8812                 | 19 |                          |
| 20 | Amount from Schedule 3, line 8                                                     | 20 |                          |
| 21 | Add lines 19 and 20                                                                | 21 | 0.                       |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-                          | 22 | 10,584.                  |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21               | 23 | 13,926.                  |
| 24 | Add lines 22 and 23. This is your <b>total tax</b>                                 | 24 | 24,510.                  |

**Payments**

|    |                                                                                                 |     |        |
|----|-------------------------------------------------------------------------------------------------|-----|--------|
| 25 | Federal income tax withheld from:                                                               |     |        |
| a  | Form(s) W-2                                                                                     | 25a | 1,314. |
| b  | Form(s) 1099                                                                                    | 25b |        |
| c  | Other forms (see instructions)                                                                  | 25c |        |
| d  | Add lines 25a through 25c                                                                       | 25d | 1,314. |
| 26 | 2024 estimated tax payments and amount applied from 2023 return                                 | 26  | 653.   |
| 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  | 1,967. |

If you have a qualifying child, attach Sch. EIC.

**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  |                                                                          |

Direct deposit?  
See instructions.

**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 | 23,222. |
| 38 | Estimated tax penalty (see instructions)                                                                                                                                                   | 38 | 679.    |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS?  
See instructions. ☒ Yes. Complete below. ☐ No

|                 |           |                                      |
|-----------------|-----------|--------------------------------------|
| Designee's name | Phone no. | Personal identification number (PIN) |
|                 |           |                                      |

**Sign Here**

Joint return?  
See instructions.  
Keep a copy for your records.

|                                                                                                                                                                                                                                                                                                                    |               |                     |                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|-----------------------------------------------------------------------------------|
| 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.)         |
|                                                                                                                                                                                                                                                                                                                    |               | SELF EMPLOYED       |                                                                                   |
| 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.) |
|                                                                                                                                                                                                                                                                                                                    |               | SELF EMPLOYED       |                                                                                   |
| Phone no.                                                                                                                                                                                                                                                                                                          | Email address |                     |                                                                                   |

**Paid Preparer Use Only**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2024)



SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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                 | 98,560.  |
| 4      | Other gains or (losses). Attach Form 4797                                                                                                 | 4                 |          |
| 5      | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                               | 5                 | 2,970.   |
| 6      | Farm income or (loss). Attach Schedule F                                                                                                  | 6                 |          |
| 7      | Unemployment compensation                                                                                                                 | 7                 |          |
| 8      | Other income:                                                                                                                             |                   |          |
| a      | Net operating loss                                                                                                                        | 8a                | ( )      |
| b      | Gambling                                                                                                                                  | 8b                |          |
| c      | Cancellation of debt                                                                                                                      | 8c                |          |
| d      | Foreign earned income exclusion from Form 2555                                                                                            | 8d                | ( )      |
| e      | Income from Form 8853                                                                                                                     | 8e                |          |
| f      | Income from Form 8889                                                                                                                     | 8f                |          |
| g      | Alaska Permanent Fund dividends                                                                                                           | 8g                |          |
| h      | Jury duty pay                                                                                                                             | 8h                |          |
| i      | Prizes and awards                                                                                                                         | 8i                |          |
| j      | Activity not engaged in for profit income                                                                                                 | 8j                |          |
| k      | Stock options                                                                                                                             | 8k                |          |
| l      | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l                |          |
| m      | Olympic and Paralympic medals and USOC prize money (see instructions)                                                                     | 8m                |          |
| n      | Section 951(a) inclusion (see instructions)                                                                                               | 8n                |          |
| o      | Section 951A(a) inclusion (see instructions)                                                                                              | 8o                |          |
| p      | Section 461(l) excess business loss adjustment                                                                                            | 8p                |          |
| q      | Taxable distributions from an ABLE account (see instructions)                                                                             | 8q                |          |
| r      | Scholarship and fellowship grants not reported on Form W-2                                                                                | 8r                |          |
| s      | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d                                                        | 8s                | ( )      |
| t      | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan                                   | 8t                |          |
| u      | Wages earned while incarcerated                                                                                                           | 8u                |          |
| v      | Digital assets received as ordinary income not reported elsewhere. See instructions                                                       | 8v                |          |
| z      | Other income. List type and amount: See Statement 1                                                                                       | 8z                | -31,694. |
| 9      | Total other income. Add lines 8a through 8z                                                                                               | 9                 | -31,694. |
| 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                | 69,836.  |

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

FDIA0103L 09/26/24

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.<br>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>  | 6,963.  |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans .....                                                                                                                | <b>16</b>  |         |
| <b>17</b>  | Self-employed health insurance deduction .....                                                                                                                      | <b>17</b>  | 8,466.  |
| <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 8I from the rental of<br>personal property engaged in for profit .....                                       | <b>24b</b> |         |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and<br>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<br>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<br>discrimination claims (see instructions) .....                                              | <b>24h</b> |         |
| <b>i</b>   | Attorney fees and court costs you paid in connection with an award from the<br>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,<br>1040-SR, or 1040-NR, line 10 .....                    | <b>26</b>  | 15,429. |

Schedule 1 (Form 1040) 2024

**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](https://www.irs.gov/Form1040) for instructions and the latest information.**

**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><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><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>  |  | 0. |
| <b>3</b> | Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....                                                                                                                                                                                                                                                 | <b>3</b>  |  | 0. |

**Part II Other Taxes**

|           |                                                                                                                                                |           |  |         |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|---------|
| <b>4</b>  | Self-employment tax. Attach Schedule SE.....                                                                                                   | <b>4</b>  |  | 13,926. |
| <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. If not required, check here. .... <input type="checkbox"/> | <b>8</b>  |  |         |
| <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> |  |         |
| <b>12</b> | Net investment income tax. Attach Form 8960 .....                                                                                              | <b>12</b> |  |         |
| <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)

|           |                                                                                                                                                                  |            |         |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>17</b> | Other additional taxes:                                                                                                                                          |            |         |
| <b>a</b>  | Recapture of other credits. List type, form number, and amount:                                                                                                  | <b>17a</b> |         |
| <b>b</b>  | Recapture of federal mortgage subsidy, if you sold your home see instructions.....                                                                               | <b>17b</b> |         |
| <b>c</b>  | Additional tax on HSA distributions. Attach Form 8889.....                                                                                                       | <b>17c</b> |         |
| <b>d</b>  | Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....                                                                 | <b>17d</b> |         |
| <b>e</b>  | Additional tax on Archer MSA distributions. Attach Form 8853.....                                                                                                | <b>17e</b> |         |
| <b>f</b>  | Additional tax on Medicare Advantage MSA distributions. Attach Form 8853...                                                                                      | <b>17f</b> |         |
| <b>g</b>  | Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....                                             | <b>17g</b> |         |
| <b>h</b>  | Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....                                      | <b>17h</b> |         |
| <b>i</b>  | Compensation you received from a nonqualified deferred compensation plan described in section 457A.....                                                          | <b>17i</b> |         |
| <b>j</b>  | Section 72(m)(5) excess benefits tax.....                                                                                                                        | <b>17j</b> |         |
| <b>k</b>  | Golden parachute payments.....                                                                                                                                   | <b>17k</b> |         |
| <b>l</b>  | Tax on accumulation distribution of trusts.....                                                                                                                  | <b>17l</b> |         |
| <b>m</b>  | Excise tax on insider stock compensation from an expatriated corporation....                                                                                     | <b>17m</b> |         |
| <b>n</b>  | Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...                                                                                      | <b>17n</b> |         |
| <b>o</b>  | Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....                                             | <b>17o</b> |         |
| <b>p</b>  | Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....                                    | <b>17p</b> |         |
| <b>q</b>  | Any interest from Form 8621, line 24.....                                                                                                                        | <b>17q</b> |         |
| <b>z</b>  | Any other taxes. List type and amount: .....                                                                                                                     | <b>17z</b> |         |
| <b>18</b> | Total additional taxes. Add lines 17a through 17z.....                                                                                                           | <b>18</b>  |         |
| <b>19</b> | Recapture of net EPE from Form 4255, line 1d, column (I).....                                                                                                    | <b>19</b>  |         |
| <b>20</b> | Section 965 net tax liability installment from Form 965-A.....                                                                                                   | <b>20</b>  |         |
| <b>21</b> | Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b..... | <b>21</b>  | 13,926. |

Schedule 2 (Form 1040) 2024



Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

2024

Attachment  
Sequence No. 06

Name(s) shown on tax return

Identifying number

## Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000? **Yes** → **Don't file Form 2210.** You don't owe a penalty.

**No** ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? **Yes** → You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

**No** ↓

You may owe a penalty. Does any box in Part II below apply? **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?

**No** ↓ **Yes** → You must figure your penalty.

**Don't file Form 2210.** You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

## Part I Required Annual Payment

|   |                                                                                                                                            |   |         |
|---|--------------------------------------------------------------------------------------------------------------------------------------------|---|---------|
| 1 | Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)            | 1 | 10,584. |
| 2 | Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) | 2 | 13,926. |
| 3 | Other payments and refundable credits (see instructions)                                                                                   | 3 | ( 0.)   |
| 4 | Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210      | 4 | 24,510. |
| 5 | Multiply line 4 by 90% (0.90)                                                                                                              | 5 | 22,059. |
| 6 | Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions                                                           | 6 | 1,314.  |
| 7 | Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210                      | 7 | 23,196. |
| 8 | Maximum required annual payment based on prior year's tax (see instructions)                                                               | 8 | 41,461. |
| 9 | <b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8                                                               | 9 | 22,059. |

Next: Is line 9 more than line 6?

- ☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
  - If box **A** or **E** applies (but not **B, C,** or **D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

**Part III** **Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

| <b>Section A – Figure Your Underpayment</b>                                                                                                                                                                                                                                                                                               |           | <b>Payment Due Dates</b> |                       |                       |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|-----------------------|-----------------------|-----------------------|
|                                                                                                                                                                                                                                                                                                                                           |           | <b>(a)</b><br>4/15/24    | <b>(b)</b><br>6/15/24 | <b>(c)</b><br>9/15/24 | <b>(d)</b><br>1/15/25 |
| <b>10</b> <b>Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions . . .                                                                                                        | <b>10</b> | 3,133.                   | 3,134.                | 3,134.                | 12,658.               |
| <b>11</b> Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II.</b> . . . . . | <b>11</b> | 982.                     | 329.                  | 328.                  | 328.                  |

**Complete lines 12 through 18 of one column before going to line 12 of the next column.**

|                                                                                                                                                                                 |           |        |        |        |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--------|--------|---------|
| <b>12</b> Enter the amount, if any, from line 18 in the previous column. . . . .                                                                                                | <b>12</b> |        |        |        |         |
| <b>13</b> Add lines 11 and 12 . . . . .                                                                                                                                         | <b>13</b> |        | 329.   | 328.   | 328.    |
| <b>14</b> Add the amounts on lines 16 and 17 in the previous column. . . . .                                                                                                    | <b>14</b> |        | 2,151. | 4,956. | 7,762.  |
| <b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11. . .                                                    | <b>15</b> | 982.   | 0.     | 0.     | 0.      |
| <b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-. . . . .                                                                                      | <b>16</b> |        | 1,822. | 4,628. |         |
| <b>17</b> <b>Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18. . . | <b>17</b> | 2,151. | 3,134. | 3,134. | 12,658. |
| <b>18</b> <b>Overpayment.</b> If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column. . . . .                                    | <b>18</b> |        |        |        |         |

**Section B – Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B – Figure the Penalty in the instructions.)

|                                                                                                                                                                                                                                                                                                            |           |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>19</b> <b>Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B – Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II.</b> . . . . . | <b>19</b> | 679. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|

Form **2210** (2024)

**Schedule AI – Annualized Income Installment Method** (See the instructions.)

Estates and trusts, **don't** 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.

(a)  
1/1/24 - 3/31/24(b)  
1/1/24 - 5/31/24(c)  
1/1/24 - 8/31/24(d)  
1/1/24 - 12/31/24**Part I Annualized Income Installments**

|           |                                                                                                                                                                                                                  |           |         |         |         |          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---------|---------|----------|
| <b>1</b>  | Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.) . . .                                                | <b>1</b>  | 21,203. | 25,444. | 30,603. | 159,349. |
| <b>2</b>  | Annualization amounts. (Estates & trusts, see instrs.)                                                                                                                                                           | <b>2</b>  | 4       | 2.4     | 1.5     | 1        |
| <b>3</b>  | Annualized income. Multiply line 1 by line 2 . . . . .                                                                                                                                                           | <b>3</b>  | 84,812. | 61,066. | 45,905. | 159,349. |
| <b>4</b>  | If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 9. . . . .                          | <b>4</b>  | 0.      | 0.      | 0.      | 0.       |
| <b>5</b>  | Annualization amounts. . . . .                                                                                                                                                                                   | <b>5</b>  | 4       | 2.4     | 1.5     | 1        |
| <b>6</b>  | Multiply line 4 by line 5. . . . .                                                                                                                                                                               | <b>6</b>  |         |         |         |          |
| <b>7</b>  | In each column, enter the amount of your standard deduction from Form 1040 or 1040-SR. (Form 1040-NR filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.) . . . . . | <b>7</b>  | 29,200. | 29,200. | 29,200. | 29,200.  |
| <b>8</b>  | Enter the <b>larger</b> of line 6 or line 7 . . . . .                                                                                                                                                            | <b>8</b>  | 29,200. | 29,200. | 29,200. | 29,200.  |
| <b>9</b>  | Deduction for qualified business income. <b>Estates and trusts:</b> Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11. . .                                           | <b>9</b>  | 16,626. | 16,626. | 16,626. | 16,626.  |
| <b>10</b> | Add lines 8 and 9 . . . . .                                                                                                                                                                                      | <b>10</b> | 45,826. | 45,826. | 45,826. | 45,826.  |
| <b>11</b> | Subtract line 10 from line 3. . . . .                                                                                                                                                                            | <b>11</b> | 38,986. | 15,240. | 79.     | 113,523. |
| <b>12</b> | Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.) . .                                                                                                     | <b>12</b> | 0.      | 0.      | 0.      | 0.       |
| <b>13</b> | Subtract line 12 from line 11. If zero or less, enter -0- .                                                                                                                                                      | <b>13</b> | 38,986. | 15,240. | 79.     | 113,523. |
| <b>14</b> | Figure your tax on the amount on line 13. See instrs.                                                                                                                                                            | <b>14</b> |         |         |         | 10,584.  |
| <b>15</b> | Self-employment tax from ln 36 (complete Part II below)                                                                                                                                                          | <b>15</b> | 13,926. | 13,927. | 13,927. | 13,926.  |
| <b>16</b> | Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See instructions . . . . .                                                         | <b>16</b> |         |         |         |          |
| <b>17</b> | Total tax. Add lines 14, 15, and 16. . . . .                                                                                                                                                                     | <b>17</b> | 13,926. | 13,927. | 13,927. | 24,510.  |
| <b>18</b> | For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 & 3. See instrs.                                                                                                        | <b>18</b> |         |         |         |          |
| <b>19</b> | Subtract line 18 from line 17. If zero or less, enter -0- .                                                                                                                                                      | <b>19</b> | 13,926. | 13,927. | 13,927. | 24,510.  |
| <b>20</b> | Applicable percentage . . . . .                                                                                                                                                                                  | <b>20</b> | 22.5%   | 45%     | 67.5%   | 90%      |
| <b>21</b> | Multiply line 19 by line 20 . . . . .                                                                                                                                                                            | <b>21</b> | 3,133.  | 6,267.  | 9,401.  | 22,059.  |

**Complete lines 22 - 27 of one column before going to line 22 of the next column.**

|           |                                                                                                  |           |        |        |         |         |
|-----------|--------------------------------------------------------------------------------------------------|-----------|--------|--------|---------|---------|
| <b>22</b> | Enter the totl of the amts in all prev columns of ln 27                                          | <b>22</b> |        | 3,133. | 6,267.  | 9,401.  |
| <b>23</b> | Subtract ln 22 from ln 21. If zero or less, enter -0- . .                                        | <b>23</b> | 3,133. | 3,134. | 3,134.  | 12,658. |
| <b>24</b> | Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column . . . . .                       | <b>24</b> | 5,514. | 5,515. | 5,515.  | 5,515.  |
| <b>25</b> | Subtract line 27 of the previous column from line 26 of that column. . . . .                     | <b>25</b> |        | 2,381. | 4,762.  | 7,143.  |
| <b>26</b> | Add lines 24 and 25. . . . .                                                                     | <b>26</b> | 5,514. | 7,896. | 10,277. | 12,658. |
| <b>27</b> | Enter the <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part III, line 10. . . . . | <b>27</b> | 3,133. | 3,134. | 3,134.  | 12,658. |

**Part II Annualized Self-Employment Tax** (Form 1040, 1040-SR, or 1040-NR filers only) **Taxpayer**

|           |                                                                                                                                                                                                                      |           |          |          |           |           |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|----------|-----------|-----------|
| <b>28</b> | Net earnings from self-employment for the period (see instructions) . . . . .                                                                                                                                        | <b>28</b> | 22,755.  | 37,928.  | 60,683.   | 91,020.   |
| <b>29</b> | Prorated social security tax limit . . . . .                                                                                                                                                                         | <b>29</b> | \$42,150 | \$70,250 | \$112,400 | \$168,600 |
| <b>30</b> | Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions. . . . . | <b>30</b> |          |          |           |           |
| <b>31</b> | Subtract line 30 from line 29. If zero or less, enter -0- . . . . .                                                                                                                                                  | <b>31</b> | 42,150.  | 70,250.  | 112,400.  | 168,600.  |
| <b>32</b> | Annualization amounts. . . . .                                                                                                                                                                                       | <b>32</b> | 0.496    | 0.2976   | 0.186     | 0.124     |
| <b>33</b> | Multiply line 32 by the <b>smaller</b> of line 28 or line 31. .                                                                                                                                                      | <b>33</b> | 11,286.  | 11,287.  | 11,287.   | 11,286.   |
| <b>34</b> | Annualization amounts. . . . .                                                                                                                                                                                       | <b>34</b> | 0.116    | 0.0696   | 0.0435    | 0.029     |
| <b>35</b> | Multiply line 28 by line 34 . . . . .                                                                                                                                                                                | <b>35</b> | 2,640.   | 2,640.   | 2,640.    | 2,640.    |
| <b>36</b> | Add lines 33 and 35. Enter here and on line 15 above                                                                                                                                                                 | <b>36</b> | 13,926.  | 13,927.  | 13,927.   | 13,926.   |

2024

## Underpayment Penalty Worksheet

| Required<br>Installment | Payment  |        |         | Penalty      |              |       |                         |                       |
|-------------------------|----------|--------|---------|--------------|--------------|-------|-------------------------|-----------------------|
|                         | Date     | Type * | Amount  | Underpayment | Days<br>Late | Rate  | Amount of<br>Penalty ** | Penalty per<br>Period |
| First Qtr<br>3,133.     | 4/15/24  | 1      | 653.    | 2,480.       |              |       |                         |                       |
|                         | 4/15/24  | 2      | 329.    | 2,151.       | 61           | 0.080 | 28.68                   |                       |
|                         | 6/15/24  | 2      | 329.    | 1,822.       | 92           | 0.080 | 36.64                   |                       |
|                         | 9/15/24  | 2      | 328.    | 1,494.       | 107          | 0.080 | 34.94                   |                       |
| Total                   |          |        |         |              |              |       |                         | 100.26                |
| Rate Change             | 12/31/24 |        |         | 1,494.       | 15           | 0.070 | 4.30                    |                       |
|                         | 1/15/25  | 2      | 328.    | 1,166.       | 90           | 0.070 | 20.13                   |                       |
|                         | 4/15/25  | 5      | 1,166.  |              |              |       |                         |                       |
| Total                   |          |        |         |              |              |       |                         | 24.43                 |
| Second Qtr<br>3,134.    | 6/15/24  |        |         | 3,134.       | 199          | 0.080 | 136.32                  |                       |
| Total                   |          |        |         |              |              |       |                         | 136.32                |
| Rate Change             | 12/31/24 |        |         | 3,134.       | 105          | 0.070 | 63.11                   |                       |
|                         | 4/15/25  | 5      | 3,134.  |              |              |       |                         |                       |
| Total                   |          |        |         |              |              |       |                         | 63.11                 |
| Third Qtr<br>3,134.     | 9/15/24  |        |         | 3,134.       | 107          | 0.080 | 73.30                   |                       |
| Total                   |          |        |         |              |              |       |                         | 73.30                 |
| Rate Change             | 12/31/24 |        |         | 3,134.       | 105          | 0.070 | 63.11                   |                       |
|                         | 4/15/25  | 5      | 3,134.  |              |              |       |                         |                       |
| Total                   |          |        |         |              |              |       |                         | 63.11                 |
| Fourth Qtr<br>12,658.   | 1/15/25  |        |         | 12,658.      | 90           | 0.070 | 218.48                  |                       |
|                         | 4/15/25  | 5      | 12,658. |              |              |       |                         |                       |
| Total                   |          |        |         |              |              |       |                         | 218.48                |

TOTAL UNDERPAYMENT PENALTY .....

679.

- \* 1 = Overpayment  
 2 = Withholding  
 3 = Estimate  
 4 = Extension  
 5 = Paid with return

\*\* Underpayment  $\times \frac{\text{Days Late}}{366/365} \times \text{Rate}$





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.

2024

Attachment  
Sequence No. 09

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

PERSONAL TRAINER

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2024, check here

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

|   |                                                                                                                                                                                  |                          |   |          |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---|----------|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. | <input type="checkbox"/> | 1 | 187,569. |
| 2 | Returns and allowances.                                                                                                                                                          |                          | 2 |          |
| 3 | Subtract line 2 from line 1.                                                                                                                                                     |                          | 3 | 187,569. |
| 4 | Cost of goods sold (from line 42).                                                                                                                                               |                          | 4 |          |
| 5 | Gross profit. Subtract line 4 from line 3.                                                                                                                                       |                          | 5 | 187,569. |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).                                                                              |                          | 6 |          |
| 7 | Gross income. Add lines 5 and 6.                                                                                                                                                 |                          | 7 | 187,569. |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                                  |     |         |     |                                                                       |     |          |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|-----|-----------------------------------------------------------------------|-----|----------|
| 8  | Advertising.                                                                                                                                                                                                                                                                                                                                                                                                     | 8   |         | 18  | Office expense (see instructions).                                    | 18  | 603.     |
| 9  | Car and truck expenses (see instructions).                                                                                                                                                                                                                                                                                                                                                                       | 9   |         | 19  | Pension and profit-sharing plans.                                     | 19  |          |
| 10 | Commissions and fees.                                                                                                                                                                                                                                                                                                                                                                                            | 10  |         | 20  | Rent or lease (see instructions):                                     |     |          |
| 11 | Contract labor (see instructions).                                                                                                                                                                                                                                                                                                                                                                               | 11  |         | 20a | a Vehicles, machinery, and equipment.                                 | 20a | 3,934.   |
| 12 | Depletion.                                                                                                                                                                                                                                                                                                                                                                                                       | 12  |         | 20b | b Other business property.                                            | 20b |          |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions).                                                                                                                                                                                                                                                                                                                    | 13  |         | 21  | Repairs and maintenance.                                              | 21  |          |
| 14 | Employee benefit programs (other than on line 19).                                                                                                                                                                                                                                                                                                                                                               | 14  |         | 22  | Supplies (not included in Part III).                                  | 22  | 116.     |
| 15 | Insurance (other than health).                                                                                                                                                                                                                                                                                                                                                                                   | 15  |         | 23  | Taxes and licenses.                                                   | 23  |          |
| 16 | Interest (see instr.):                                                                                                                                                                                                                                                                                                                                                                                           |     |         | 24  | Travel and meals:                                                     |     |          |
| a  | Mortgage (paid to banks, etc.).                                                                                                                                                                                                                                                                                                                                                                                  | 16a |         | 24a | a Travel.                                                             | 24a | 1,566.   |
| b  | Other.                                                                                                                                                                                                                                                                                                                                                                                                           | 16b |         | 24b | b Deductible meals (see instructions).                                | 24b | 1,183.   |
| 17 | Legal and professional services.                                                                                                                                                                                                                                                                                                                                                                                 | 17  | 8,111.  | 25  | Utilities.                                                            | 25  |          |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27b.                                                                                                                                                                                                                                                                                                                                | 28  |         | 26  | Wages (less employment credits).                                      | 26  |          |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7.                                                                                                                                                                                                                                                                                                                                                        | 29  |         | 27a | Other expenses (from line 48).                                        | 27a | 120,880. |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br>Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.        | 30  |         | 27b | b Energy efficient commercial buildings deduction (attach Form 7205). | 27b |          |
| 31 | Net profit or (loss). Subtract line 30 from line 29.<br>• If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3.<br>• If a loss, you must go to line 32.                                                                                                                   | 31  | 51,176. |     |                                                                       |     |          |
| 32 | 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 Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3.<br>• If you checked 32b, you must attach Form 6198. Your loss may be limited. |     |         | 32a | <input type="checkbox"/> All investment is at risk.                   |     |          |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                  |     |         | 32b | <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"/> Yes <input type="checkbox"/> No |
| <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.

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

**44** Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

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

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

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

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

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

|                                                                  |                    |
|------------------------------------------------------------------|--------------------|
| AUTO EXP                                                         | 3,022.             |
| Dues and Subscriptions                                           | 10,188.            |
| Laundry and Cleaning                                             | 550.               |
| Parking and Tolls                                                | 630.               |
| REPORTED ON SCHEDULE D - SALE OF ROYALTIES                       | 102,118.           |
| Telephone                                                        | 1,906.             |
| Uniforms                                                         | 2,466.             |
|                                                                  |                    |
| <b>48 Total other expenses.</b> Enter here and on line 27a. .... | <b>48</b> 120,880. |

SCHEDULE C  
(Form 1040)

Profit or Loss From Business  
(Sole Proprietorship)

Department of the Treasury  
Internal Revenue Service

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.

2024

Attachment  
Sequence No. 09

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

SALE OF BEEF PRODUCTS

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2024, check here

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

|   |                                                                                                                                                                                 |                          |   |          |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---|----------|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked | <input type="checkbox"/> | 1 | 503,522. |
| 2 | Returns and allowances                                                                                                                                                          |                          | 2 |          |
| 3 | Subtract line 2 from line 1                                                                                                                                                     |                          | 3 | 503,522. |
| 4 | Cost of goods sold (from line 42)                                                                                                                                               |                          | 4 | 409,247. |
| 5 | Gross profit. Subtract line 4 from line 3                                                                                                                                       |                          | 5 | 94,275.  |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                              |                          | 6 |          |
| 7 | Gross income. Add lines 5 and 6                                                                                                                                                 |                          | 7 | 94,275.  |

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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                                                     |     |                                                                      |     |         |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------|-----|----------------------------------------------------------------------|-----|---------|
| 8   | Advertising                                                                                                                                                                                                                                                                                                                                                                                                      | 8   |                                                     | 18  | Office expense (see instructions)                                    | 18  |         |
| 9   | Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                        | 9   |                                                     | 19  | Pension and profit-sharing plans                                     | 19  |         |
| 10  | Commissions and fees                                                                                                                                                                                                                                                                                                                                                                                             | 10  |                                                     | 20  | Rent or lease (see instructions):                                    |     |         |
| 11  | Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                | 11  |                                                     | 20a | a Vehicles, machinery, and equipment                                 | 20a |         |
| 12  | Depletion                                                                                                                                                                                                                                                                                                                                                                                                        | 12  |                                                     | 20b | b Other business property                                            | 20b |         |
| 13  | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                     | 13  |                                                     | 21  | Repairs and maintenance                                              | 21  |         |
| 14  | Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                | 14  |                                                     | 22  | Supplies (not included in Part III)                                  | 22  |         |
| 15  | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                    | 15  |                                                     | 23  | Taxes and licenses                                                   | 23  |         |
| 16  | Interest (see instr.):                                                                                                                                                                                                                                                                                                                                                                                           |     |                                                     | 24  | Travel and meals:                                                    |     |         |
| 16a | a Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                 | 16a |                                                     | 24a | a Travel                                                             | 24a |         |
| 16b | b Other                                                                                                                                                                                                                                                                                                                                                                                                          | 16b |                                                     | 24b | b Deductible meals (see instructions)                                | 24b |         |
| 17  | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                  | 17  |                                                     | 25  | Utilities                                                            | 25  |         |
| 26  | Wages (less employment credits)                                                                                                                                                                                                                                                                                                                                                                                  | 26  |                                                     | 27a | Other expenses (from line 48)                                        | 27a | 46,891. |
| 27a |                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                                                     | 27b | b Energy efficient commercial buildings deduction (attach Form 7205) | 27b |         |
| 28  | Total expenses before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                 | 28  | 46,891.                                             | 28  |                                                                      |     |         |
| 29  | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                         | 29  | 47,384.                                             | 29  |                                                                      |     |         |
| 30  | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br>Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.        | 30  |                                                     | 30  |                                                                      |     |         |
| 31  | Net profit or (loss). Subtract line 30 from line 29.<br>• If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3.<br>• If a loss, you must go to line 32.                                                                                                                   | 31  | 47,384.                                             | 31  |                                                                      |     |         |
| 32  | 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 Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3.<br>• If you checked 32b, you must attach Form 6198. Your loss may be limited. | 32a | <input type="checkbox"/> All investment is at risk. | 32b | <input type="checkbox"/> Some investment is not at risk.             |     |         |

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

|                                                                                                                                                                                                          |    |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)                   |    |          |
| 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?<br>If "Yes," attach explanation. <input type="checkbox"/> Yes <input type="checkbox"/> No |    |          |
| 35 Inventory at beginning of year. If different from last year's closing inventory,<br>attach explanation.                                                                                               | 35 | 19,786.  |
| 36 Purchases less cost of items withdrawn for personal use                                                                                                                                               | 36 | 369,017. |
| 37 Cost of labor. Do not include any amounts paid to yourself                                                                                                                                            | 37 |          |
| 38 Materials and supplies                                                                                                                                                                                | 38 | 4,478.   |
| 39 Other costs                                                                                                                                                                                           | 39 | 21,737.  |
| 40 Add lines 35 through 39                                                                                                                                                                               | 40 | 415,018. |
| 41 Inventory at end of year                                                                                                                                                                              | 41 | 5,771.   |
| 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4                                                                                                                | 42 | 409,247. |

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

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

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

|                                                     |            |
|-----------------------------------------------------|------------|
| AUTO EXP                                            | 27,252.    |
| MARKETING                                           | 11,337.    |
| SAMPLES                                             | 6,779.     |
| Telephone                                           | 996.       |
| WEBHOSTING                                          | 527.       |
|                                                     |            |
|                                                     |            |
|                                                     |            |
| 48 Total other expenses. Enter here and on line 27a | 48 46,891. |

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                | <b>(d)</b><br>Proceeds<br>(sales price) | <b>(e)</b><br>Cost<br>(or other basis) | <b>(g)</b><br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | <b>(h) Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b ..... |                                         |                                        |                                                                                                  |                                                                                                                  |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....                                                                                                                                                                                                 |                                         |                                        |                                                                                                  |                                                                                                                  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....                                                                                                                                                                                                  |                                         |                                        |                                                                                                  |                                                                                                                  |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....                                                                                                                                                                                                  |                                         |                                        |                                                                                                  |                                                                                                                  |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....                                                                                                                                                                                    |                                         |                                        |                                                                                                  | <b>4</b>                                                                                                         |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....                                                                                                                                                                       |                                         |                                        |                                                                                                  | <b>5</b>                                                                                                         |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....                                                                                                                                    |                                         |                                        |                                                                                                  | <b>6</b> ( )                                                                                                     |
| <b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....                                                                                  |                                         |                                        |                                                                                                  | <b>7</b>                                                                                                         |

**Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                               | <b>(d)</b><br>Proceeds<br>(sales price) | <b>(e)</b><br>Cost<br>(or other basis) | <b>(g)</b><br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | <b>(h) Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b ..... | 102,119.                                | 56,904.                                |                                                                                                   | 45,215.                                                                                                          |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....                                                                                                                                                                                                |                                         |                                        |                                                                                                   |                                                                                                                  |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....                                                                                                                                                                                                 |                                         |                                        |                                                                                                   |                                                                                                                  |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....                                                                                                                                                                                                |                                         |                                        |                                                                                                   |                                                                                                                  |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....                                                                                                                                            |                                         |                                        |                                                                                                   | <b>11</b>                                                                                                        |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....                                                                                                                                                                      |                                         |                                        |                                                                                                   | <b>12</b>                                                                                                        |
| <b>13</b> Capital gain distributions. See the instrs. ....                                                                                                                                                                                                                                    |                                         |                                        |                                                                                                   | <b>13</b>                                                                                                        |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....                                                                                                                                  |                                         |                                        |                                                                                                   | <b>14</b> ( )                                                                                                    |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back .....                                                                                                                                                             |                                         |                                        |                                                                                                   | <b>15</b> 45,215.                                                                                                |

**Part III Summary**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>16</b> Combine lines 7 and 15 and enter the result. ....                                                                                                                                                                                                                                                                                                                                                                                                        | <b>16</b> | 45,215. |
| <ul style="list-style-type: none"><li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li><li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li><li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li></ul> |           |         |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?<br><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                             |           |         |
| <b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet. ....                                                                                                                                                                                                                                                                                                     | <b>18</b> | 0.      |
| <b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet. ....                                                                                                                                                                                                                                                                                   | <b>19</b> |         |
| <b>20</b> Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?<br><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below. |           |         |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:<br><ul style="list-style-type: none"><li>• The loss on line 16; or</li><li>• (\$3,000), or if married filing separately, (\$1,500)</li></ul>                                                                                                                                                                                                      | <b>21</b> | ( )     |
| <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.                                                                                                                                                                                                                                                                                                                                                                        |           |         |
| <b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.                                                                                                                       |           |         |

Schedule D (Form 1040) 2024



**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

**2024**

Attachment  
Sequence No. **13**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties**

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

- A** Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No
- B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

|          |  |
|----------|--|
| <b>A</b> |  |
| <b>B</b> |  |
| <b>C</b> |  |

| <b>1 b</b> Type of Property<br>(from list below) | <b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|-----|
| <b>A</b> 6                                       |                                                                                                                                                                                                                                        | <b>A</b>         |                   |     |
| <b>B</b>                                         |                                                                                                                                                                                                                                        | <b>B</b>         |                   |     |
| <b>C</b>                                         |                                                                                                                                                                                                                                        | <b>C</b>         |                   |     |

**Type of Property:**

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

| <b>Income:</b>                                                                                                                                                                                                                                                                                                          |            | <b>Properties:</b> |          |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------|----------|----------|
|                                                                                                                                                                                                                                                                                                                         |            | <b>A</b>           | <b>B</b> | <b>C</b> |
| <b>3</b> Rents received                                                                                                                                                                                                                                                                                                 | <b>3</b>   |                    |          |          |
| <b>4</b> Royalties received                                                                                                                                                                                                                                                                                             | <b>4</b>   | 3,225.             |          |          |
| <b>Expenses:</b>                                                                                                                                                                                                                                                                                                        |            |                    |          |          |
| <b>5</b> Advertising                                                                                                                                                                                                                                                                                                    | <b>5</b>   |                    |          |          |
| <b>6</b> Auto and travel (see instructions)                                                                                                                                                                                                                                                                             | <b>6</b>   |                    |          |          |
| <b>7</b> Cleaning and maintenance                                                                                                                                                                                                                                                                                       | <b>7</b>   |                    |          |          |
| <b>8</b> Commissions                                                                                                                                                                                                                                                                                                    | <b>8</b>   |                    |          |          |
| <b>9</b> Insurance                                                                                                                                                                                                                                                                                                      | <b>9</b>   |                    |          |          |
| <b>10</b> Legal and other professional fees                                                                                                                                                                                                                                                                             | <b>10</b>  |                    |          |          |
| <b>11</b> Management fees                                                                                                                                                                                                                                                                                               | <b>11</b>  |                    |          |          |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)                                                                                                                                                                                                                                                      | <b>12</b>  |                    |          |          |
| <b>13</b> Other interest                                                                                                                                                                                                                                                                                                | <b>13</b>  |                    |          |          |
| <b>14</b> Repairs                                                                                                                                                                                                                                                                                                       | <b>14</b>  |                    |          |          |
| <b>15</b> Supplies                                                                                                                                                                                                                                                                                                      | <b>15</b>  |                    |          |          |
| <b>16</b> Taxes                                                                                                                                                                                                                                                                                                         | <b>16</b>  |                    |          |          |
| <b>17</b> Utilities                                                                                                                                                                                                                                                                                                     | <b>17</b>  |                    |          |          |
| <b>18</b> Depreciation expense or depletion                                                                                                                                                                                                                                                                             | <b>18</b>  |                    |          |          |
| <b>19</b> Other (list) _____                                                                                                                                                                                                                                                                                            | <b>19</b>  |                    |          |          |
| <b>20</b> Total expenses. Add lines 5 through 19                                                                                                                                                                                                                                                                        | <b>20</b>  |                    |          |          |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>                                                                                                                                                              | <b>21</b>  | 3,225.             |          |          |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)                                                                                                                                                                                                           | <b>22</b>  | ( )                | ( )      | ( )      |
| <b>23 a</b> Total of all amounts reported on line 3 for all rental properties                                                                                                                                                                                                                                           | <b>23a</b> |                    |          |          |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties                                                                                                                                                                                                                                             | <b>23b</b> | 3,225.             |          |          |
| <b>c</b> Total of all amounts reported on line 12 for all properties                                                                                                                                                                                                                                                    | <b>23c</b> |                    |          |          |
| <b>d</b> Total of all amounts reported on line 18 for all properties                                                                                                                                                                                                                                                    | <b>23d</b> |                    |          |          |
| <b>e</b> Total of all amounts reported on line 20 for all properties                                                                                                                                                                                                                                                    | <b>23e</b> |                    |          |          |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses                                                                                                                                                                                                                        | <b>24</b>  |                    | 3,225.   |          |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here                                                                                                                                                                                            | <b>25</b>  | ( )                |          |          |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | <b>26</b>  |                    | 3,225.   |          |

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2024

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

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

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|----------|--------------------------------------------------|----------------------------------|------------------------------------|--------------------------------------------|----------------------------------------|
| A  |          | P                                                |                                  |                                    |                                            |                                        |
| B  |          | P                                                |                                  |                                    |                                            |                                        |
| C  |          |                                                  |                                  |                                    |                                            |                                        |
| D  |          |                                                  |                                  |                                    |                                            |                                        |

| Passive Income and Loss                                                               |                                             |                                                        | Nonpassive Income and Loss                              |                                                |  |
|---------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|------------------------------------------------|--|
| (g) Passive loss allowed (attach <b>Form 8582</b> if required)                        | (h) Passive income from <b>Schedule K-1</b> | (i) Nonpassive loss allowed (see <b>Schedule K-1</b> ) | (j) Section 179 expense deduction from <b>Form 4562</b> | (k) Nonpassive income from <b>Schedule K-1</b> |  |
| A                                                                                     | 134.                                        |                                                        |                                                         |                                                |  |
| B                                                                                     | 389.                                        |                                                        |                                                         |                                                |  |
| C                                                                                     |                                             |                                                        |                                                         |                                                |  |
| D                                                                                     |                                             |                                                        |                                                         |                                                |  |
| 29 a Totals.....                                                                      | 134.                                        |                                                        |                                                         |                                                |  |
| b Totals.....                                                                         | 389.                                        |                                                        |                                                         |                                                |  |
| 30 Add columns (h) and (k) of line 29a.....                                           |                                             |                                                        | 30                                                      | 134.                                           |  |
| 31 Add columns (g), (i), and (j) of line 29b.....                                     |                                             |                                                        | 31                                                      | ( 389.)                                        |  |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31..... |                                             |                                                        | 32                                                      | -255.                                          |  |

**Part III Income or Loss From Estates and Trusts**

|                                                                         |                                                                   |                                         |                                            |                                       |     |
|-------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|---------------------------------------|-----|
| 33                                                                      | (a) Name                                                          |                                         |                                            | (b) Employer ID no.                   |     |
| A                                                                       |                                                                   |                                         |                                            |                                       |     |
| B                                                                       |                                                                   |                                         |                                            |                                       |     |
| Passive Income and Loss                                                 |                                                                   |                                         |                                            | Nonpassive Income and Loss            |     |
| (c) Passive deduction or loss allowed<br>(attach Form 8582 if required) |                                                                   | (d) Passive income<br>from Schedule K-1 | (e) Deduction or loss<br>from Schedule K-1 | (f) Other income<br>from Schedule K-1 |     |
| A                                                                       |                                                                   |                                         |                                            |                                       |     |
| B                                                                       |                                                                   |                                         |                                            |                                       |     |
| 34 a                                                                    | Totals.                                                           |                                         |                                            |                                       |     |
| 34 b                                                                    | Totals.                                                           |                                         |                                            |                                       |     |
| 35                                                                      | Add columns (d) and (f) of line 34a.                              |                                         |                                            | 35                                    |     |
| 36                                                                      | Add columns (c) and (e) of line 34b.                              |                                         |                                            | 36                                    | ( ) |
| 37                                                                      | Total estate and trust income or (loss). Combine lines 35 and 36. |                                         |                                            | 37                                    |     |

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

| 38 | (a) Name                                                                                               | (b) Employer identification number | (c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions) | (d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b | (e) Income from <b>Schedules Q</b> , line 3b |
|----|--------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below..... |                                    |                                                                           |                                                                 | 39                                           |

**Part V Summary**

|    |                                                                                                                                                                                                                                                                                                                                         |  |  |  |    |        |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|----|--------|
| 40 | Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below.....                                                                                                                                                                                                                                              |  |  |  | 40 |        |
| 41 | <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.....                                                                                                                                                                                                   |  |  |  | 41 | 2,970. |
| 42 | <b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.....                                              |  |  |  | 42 |        |
| 43 | <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules..... |  |  |  | 43 |        |

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.

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

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

- |                                                                                                                                                                                                                                 |          |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|
| <b>2</b> 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. | <b>2</b> | 98,560. |
| <b>3</b> Combine lines 1a, 1b, and 2                                                                                                                                                                                            | <b>3</b> | 98,560. |

- |                                                                                                                |           |         |
|----------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | <b>4a</b> | 91,020. |
|----------------------------------------------------------------------------------------------------------------|-----------|---------|

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

- |                                                                                                                                                                                                                   |           |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here                                                                                                                | <b>4b</b> |         |
| <b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax.<br><b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue | <b>4c</b> | 91,020. |

- |                                                                                                                             |           |  |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income | <b>5a</b> |  |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|--|

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

- |                              |          |         |
|------------------------------|----------|---------|
| <b>6</b> Add lines 4c and 5b | <b>6</b> | 91,020. |
|------------------------------|----------|---------|

- |                                                                                                                                                                                  |          |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>7</b> 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 | <b>7</b> | 168,600. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|

- |                                                                                                                                                                                                         |           |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>8a</b> 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 | <b>8a</b> |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|

- |                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 | <b>8b</b> |  |
|---------------------------------------------------------------------------------|-----------|--|

- |                                                                       |           |  |
|-----------------------------------------------------------------------|-----------|--|
| <b>c</b> Wages subject to social security tax from Form 8919, line 10 | <b>8c</b> |  |
|-----------------------------------------------------------------------|-----------|--|

- |                                   |           |  |
|-----------------------------------|-----------|--|
| <b>d</b> Add lines 8a, 8b, and 8c | <b>8d</b> |  |
|-----------------------------------|-----------|--|

- |                                                                                                         |          |          |
|---------------------------------------------------------------------------------------------------------|----------|----------|
| <b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | <b>9</b> | 168,600. |
|---------------------------------------------------------------------------------------------------------|----------|----------|

- |                                                                            |           |         |
|----------------------------------------------------------------------------|-----------|---------|
| <b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) | <b>10</b> | 11,286. |
|----------------------------------------------------------------------------|-----------|---------|

- |                                           |           |        |
|-------------------------------------------|-----------|--------|
| <b>11</b> Multiply line 6 by 2.9% (0.029) | <b>11</b> | 2,640. |
|-------------------------------------------|-----------|--------|

- |                                                                                                                                                             |           |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> , or <b>Form 1040-SS, Part I, line 3</b> | <b>12</b> | 13,926. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|

- |                                                                                                                                                             |           |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>13</b> <b>Deduction for one-half of self-employment tax.</b><br>Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> | <b>13</b> | 6,963. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|

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

Schedule SE (Form 1040) 2024

Form **4952****Investment Interest Expense Deduction**Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form4952](https://www.irs.gov/Form4952) for the latest information.**2024**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**Part I** **Total Investment Interest Expense**

|                                                                                      |          |        |
|--------------------------------------------------------------------------------------|----------|--------|
| <b>1</b> Investment interest expense paid or accrued in 2024 (see instructions)..... | <b>1</b> | 2,423. |
| <b>2</b> Disallowed investment interest expense from 2023 Form 4952, line 7.....     | <b>2</b> | 270.   |
| <b>3 Total investment interest expense.</b> Add lines 1 and 2.....                   | <b>3</b> | 2,693. |

**Part II** **Net Investment Income**

|                                                                                                                                                   |           |         |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---------|
| <b>4a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....       | <b>4a</b> | 28,033. |         |
| <b>b</b> Qualified dividends included on line 4a.....                                                                                             | <b>4b</b> | 600.    |         |
| <b>c</b> Subtract line 4b from line 4a.....                                                                                                       | <b>4c</b> |         | 27,433. |
| <b>d</b> Net gain from the disposition of property held for investment.....                                                                       | <b>4d</b> | 45,215. |         |
| <b>e</b> Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions..... | <b>4e</b> | 45,215. |         |
| <b>f</b> Subtract line 4e from line 4d.....                                                                                                       | <b>4f</b> |         |         |
| <b>g</b> Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....                              | <b>4g</b> |         |         |
| <b>h</b> Investment income. Add lines 4c, 4f, and 4g.....                                                                                         | <b>4h</b> |         | 27,433. |
| <b>5</b> Investment expenses (see instructions).....                                                                                              | <b>5</b>  |         |         |
| <b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....                                                     | <b>6</b>  |         | 27,433. |

**Part III** **Investment Interest Expense Deduction**

|                                                                                                                                             |          |        |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>7</b> Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0-..... | <b>7</b> | 0.     |
| <b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions.....                         | <b>8</b> | 2,693. |

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **4952** (2024)

Qualified Business Income Deduction  
Simplified ComputationAttach to your tax return.  
Go to [www.irs.gov/Form8995](https://www.irs.gov/Form8995) for instructions and the latest information.

2024

Attachment  
Sequence No. 55

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 at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1   | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) |
|-----|------------------------------------------|------------------------------------|-----------------------------------------|
| i   |                                          |                                    | 47,561.                                 |
| ii  |                                          |                                    | 35,570.                                 |
| iii |                                          |                                    |                                         |
| iv  |                                          |                                    |                                         |
| v   |                                          |                                    |                                         |

|    |                                                                                                                                                                |    |          |         |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|---------|
| 2  | Total qualified business income or (loss). Combine lines 1i through 1v, column (c).                                                                            | 2  | 83,131.  |         |
| 3  | Qualified business net (loss) carryforward from the prior year.                                                                                                | 3  | ( 0.)    |         |
| 4  | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-                                                                             | 4  | 83,131.  |         |
| 5  | Qualified business income component. Multiply line 4 by 20% (0.20).                                                                                            | 5  |          | 16,626. |
| 6  | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).                                                            | 6  | 0.       |         |
| 7  | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.                                                                            | 7  | ( 0.)    |         |
| 8  | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-                                                               | 8  | 0.       |         |
| 9  | REIT and PTP component. Multiply line 8 by 20% (0.20).                                                                                                         | 9  |          | 0.      |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9.                                                                           | 10 |          | 16,626. |
| 11 | Taxable income before qualified business income deduction (see instructions)                                                                                   | 11 | 130,149. |         |
| 12 | Enter your net capital gain, if any, increased by any qualified dividends (see instructions).                                                                  | 12 | 45,815.  |         |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                      | 13 | 84,334.  |         |
| 14 | Income limitation. Multiply line 13 by 20% (0.20).                                                                                                             | 14 |          | 16,867. |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions). | 15 |          | 16,626. |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-                                                           | 16 | ( 0.)    |         |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-                                             | 17 | ( 0.)    |         |

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

Form 8995 (2024)

**Self-Employed Health Insurance Deduction**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form7206](http://www.irs.gov/Form7206) for instructions and the latest information.**2024**Attachment  
Sequence No. **206**

Your taxpayer identification number

**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>1</b> Enter the total amount paid in 2024 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2024 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions. . . . . <ul style="list-style-type: none"><li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2024.</li><li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li><li>• Any payments for qualified long-term care insurance (see line 2).</li></ul>                                                                                                                                                                  | <b>1</b>  | 8,466.   |
| <b>2</b> For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of (a) or (b).<br><b>(a)</b> Total payments made for that person during the year.<br><b>(b)</b> The amount shown below. Use the person's age at the end of the tax year.<br>\$470 — if that person is age 40 or younger<br>\$880 — if age 41 to 50<br>\$1,760 — if age 51 to 60<br>\$4,710 — if age 61 to 70<br>\$5,880 — if age 71 or older<br><br><b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2024. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts. . . . . | <b>2</b>  |          |
| <b>3</b> Add lines 1 and 2. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>3</b>  | 8,466.   |
| <b>4</b> Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. <b>Don't</b> include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>4</b>  | 47,384.  |
| <b>5</b> Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b>  | 98,560.  |
| <b>6</b> Divide line 4 by line 5. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6</b>  | 0.480763 |
| <b>7</b> Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>7</b>  | 3,348.   |
| <b>8</b> Subtract line 7 from line 4. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>8</b>  | 44,036.  |
| <b>9</b> Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>9</b>  |          |
| <b>10</b> Subtract line 9 from line 8. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>10</b> | 44,036.  |
| <b>11</b> Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>11</b> |          |
| <b>12</b> Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>12</b> |          |
| <b>13</b> Subtract line 12 from line 10 or 11, whichever applies. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>13</b> | 44,036.  |
| <b>14 Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040). . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>14</b> | 8,466.   |

\* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

\*\* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

## Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue ServiceSee separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

2024

Attachment  
Sequence No. 858

Name(s) shown on return

Identifying number

**Part I** 2024 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

|                                                                                         |           |  |  |
|-----------------------------------------------------------------------------------------|-----------|--|--|
| <b>1a</b> Activities with net income (enter the amount from Part IV, column (a)).....   | <b>1a</b> |  |  |
| <b>b</b> Activities with net loss (enter the amount from Part IV, column (b)).....      | <b>1b</b> |  |  |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c))..... | <b>1c</b> |  |  |
| <b>d</b> Combine lines 1a, 1b, and 1c.....                                              | <b>1d</b> |  |  |

**All Other Passive Activities**

|                                                                                        |           |        |        |
|----------------------------------------------------------------------------------------|-----------|--------|--------|
| <b>2a</b> Activities with net income (enter the amount from Part V, column (a)).....   | <b>2a</b> | 3,359. |        |
| <b>b</b> Activities with net loss (enter the amount from Part V, column (b)).....      | <b>2b</b> |        |        |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c))..... | <b>2c</b> | 389.   |        |
| <b>d</b> Combine lines 2a, 2b, and 2c.....                                             | <b>2d</b> |        | 2,970. |

|                                                                                                                                                                                                                                                                                                                                          |          |  |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|--------|
| <b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used.... | <b>3</b> |  | 2,970. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|--------|

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II** Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

|                                                                                                                                 |          |          |
|---------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3.....                                             | <b>4</b> |          |
| <b>5</b> Enter \$150,000. If married filing separately, see instructions.....                                                   | <b>5</b> |          |
| <b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions.                                        | <b>6</b> | 163,342. |
| <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. |          |          |
| <b>7</b> Subtract line 6 from line 5.....                                                                                       | <b>7</b> |          |
| <b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions. | <b>8</b> |          |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions.....                        | <b>9</b> | 0.       |

**Part III** Total Losses Allowed

|                                                                                                                                                                        |           |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>10</b> Add the income, if any, on lines 1a and 2a and enter the total.....                                                                                          | <b>10</b> |  |
| <b>11</b> Total losses allowed from all passive activities for 2024. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return..... | <b>11</b> |  |

**Part IV** Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

| Name of activity                                        | Current year                |                           | Prior years                     | Overall gain or loss |          |
|---------------------------------------------------------|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|                                                         | (a) Net income<br>(line 1a) | (b) Net loss<br>(line 1b) | (c) Unallowed<br>loss (line 1c) | (d) Gain             | (e) Loss |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
| <b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c.... |                             |                           |                                 |                      |          |

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2024)



**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

| Name of activity                                           | Current year                |                           | Prior years                     | Overall gain or loss |          |
|------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|                                                            | (a) Net income<br>(line 2a) | (b) Net loss<br>(line 2b) | (c) Unallowed<br>loss (line 2c) | (d) Gain             | (e) Loss |
|                                                            | 3,225.                      |                           |                                 | 3,225.               |          |
|                                                            | 134.                        |                           | 389.                            |                      | 255.     |
|                                                            |                             |                           |                                 |                      |          |
|                                                            |                             |                           |                                 |                      |          |
| <b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c. . . . | 3,359.                      |                           | 389.                            |                      |          |

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Special<br>allowance | (d) Subtract<br>column (c) from<br>column (a). |
|-------------------------|--------------------------------------------------------------------------------|----------|-----------|--------------------------|------------------------------------------------|
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
| <b>Total.</b> . . . . . |                                                                                |          | 1.00      |                          |                                                |

**Part VII** Allocation of Unallowed Losses. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|-------------------------|--------------------------------------------------------------------------------|----------|-----------|--------------------|
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
| <b>Total.</b> . . . . . |                                                                                |          | 1.00      |                    |

**Part VIII** Allowed Losses. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|-------------------------|--------------------------------------------------------------------------------|----------|--------------------|------------------|
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
| <b>Total.</b> . . . . . |                                                                                |          |                    | 0.               |

**Part IX** Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

|                                                                        | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
|------------------------------------------------------------------------|-----|-----|-----------|--------------------|------------------|
| Name of activity:                                                      |     |     |           |                    |                  |
| Form or schedule and line number to be reported on (see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule       |     |     |           |                    |                  |
| b Net income from form or schedule                                     |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |     |     |           |                    |                  |
| Form or schedule and line number to be reported on (see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule       |     |     |           |                    |                  |
| b Net income from form or schedule                                     |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |     |     |           |                    |                  |
| Form or schedule and line number to be reported on (see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule       |     |     |           |                    |                  |
| b Net income from form or schedule                                     |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |     |     |           |                    |                  |
| Form or schedule and line number to be reported on (see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule       |     |     |           |                    |                  |
| b Net income from form or schedule                                     |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |     |     |           |                    |                  |
| <b>Total</b>                                                           |     | 0.  | 1.00      | 0.                 | 0.               |

Name of activity:

|                                                                        |  |    |      |    |    |
|------------------------------------------------------------------------|--|----|------|----|----|
| Form or schedule and line number to be reported on (see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule       |  |    |      |    |    |
| b Net income from form or schedule                                     |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |  |    |      |    |    |
| Form or schedule and line number to be reported on (see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule       |  |    |      |    |    |
| b Net income from form or schedule                                     |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |  |    |      |    |    |
| Form or schedule and line number to be reported on (see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule       |  |    |      |    |    |
| b Net income from form or schedule                                     |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |  |    |      |    |    |
| Form or schedule and line number to be reported on (see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule       |  |    |      |    |    |
| b Net income from form or schedule                                     |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-            |  |    |      |    |    |
| <b>Total</b>                                                           |  | 0. | 1.00 | 0. | 0. |

Form 8582 (2024)

Statement 1  
Schedule 1, Line 8z  
Other Income

|            |       |    |                 |
|------------|-------|----|-----------------|
| [REDACTED] |       | \$ | 3,099.          |
| [REDACTED] |       |    | -3,099.         |
| [REDACTED] |       |    | -31,694.        |
|            | Total | \$ | <u>-31,694.</u> |



Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2024****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE

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

|   |                                                                                            |   |          |
|---|--------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs)    | 1 | 503,522. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) | 2 | 503,522. |
| 3 | Refund (Form 568, line 19)                                                                 | 3 |          |
| 4 | Total amount due (Form 568, line 21)                                                       | 4 | 800.     |

**Part II Settle Your Account Electronically for Taxable Year 2024**5 ☐ Electronic funds withdrawal

5a Tax amount

5b Withdrawal date (mm/dd/yyyy)

5c PTE amount

5d Withdrawal date (mm/dd/yyyy)

**Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2025** This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 6 Amount                       |                    |                       |
| 7 Withdrawal date (mm/dd/yyyy) |                    |                       |

**Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2025**

|                                | First Payment |
|--------------------------------|---------------|
| 8 Amount                       |               |
| 9 Withdrawal date (mm/dd/yyyy) |               |

**Part V Banking Information** (Have you verified the LLC's banking information?)

10 Routing number

11 Account number

12 Type of account: ☐ Checking☐ Savings**Part VI Declaration of Authorized Member or Manager**

I authorize the limited liability company account to be settled as designated in Part II. If I check box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a, line 5c, any 2025 annual tax or estimated fee payment amounts listed on Part III, line 6 and on Part IV, line 8 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2024 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

Signature of authorized member or manager

Date

**MEMBER**  
Title**Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO  
Must  
Sign**ERO's  
signature

Date

Check if  
also paid  
preparer ☒Check if  
self-  
employed ☒

ERO's PTIN

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

Firm's FEIN

CA

ZIP code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid  
Preparer  
Must  
Sign**Paid  
preparer's  
signature

Date

Check if  
self-  
employed ☐

Paid preparer's PTIN

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

Firm's FEIN

ZIP code



Date Accepted \_\_\_\_\_

TAXABLE YEAR

2024

California e-file Return Authorization for  
Limited Liability Companies

FORM

8453-LLC

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE

## Part I Information (whole dollars only)

|   |                                                                                            |   |          |
|---|--------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs)    | 1 | 503,522. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) | 2 | 503,522. |
| 3 | Refund (Form 568, line 19)                                                                 | 3 |          |
| 4 | Total amount due (Form 568, line 21)                                                       | 4 | 800.     |

## Part II Settle Your Account Electronically for Taxable Year 2024

5 ☐ Electronic funds withdrawal

5a Tax amount

5b Withdrawal date (mm/dd/yyyy)

5c PTE amount

5d Withdrawal date (mm/dd/yyyy)

## Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2025 This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 6 Amount                       |                    |                       |
| 7 Withdrawal date (mm/dd/yyyy) |                    |                       |

## Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2025

|                                | First Payment |
|--------------------------------|---------------|
| 8 Amount                       |               |
| 9 Withdrawal date (mm/dd/yyyy) |               |

## Part V Banking Information (Have you verified the LLC's banking information?)

10 Routing number

11 Account number

12 Type of account: ☐ Checking☐ Savings

## Part VI Declaration of Authorized Member or Manager

I authorize the limited liability company account to be settled as designated in Part II. If I check box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a, line 5c, any 2025 annual tax or estimated fee payment amounts listed on Part III, line 6 and on Part IV, line 8 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2024 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign  
Here

Signature of authorized member or manager

Date

Title

## Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO  
Must  
SignERO's  
signature

Date

Check if  
also paid  
preparerCheck if  
self-  
employed

ERO's PTIN

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

Firm's FEIN

CA

ZIP code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid  
Preparer  
Must  
SignPaid  
preparer's  
signature

Date

Check if  
self-  
employed

Paid preparer's PTIN

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

Firm's FEIN

ZIP code

TAXABLE YEAR

FORM

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

Your name

Your SSN or ITIN

ITIN

**Return Information** (whole dollars only)

- |                                                                  |   |          |
|------------------------------------------------------------------|---|----------|
| 1 California adjusted gross income (AGI). See instructions ..... | 1 | 158,867. |
| 2 Amount you owe. See instructions .....                         | 2 | 3,394.   |
| 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 \_\_\_\_\_ as my signature on my 2024 e-filed California individual income tax return.
- ERO firm name
- ☐ 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 ▶ 8/12/2025

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

- ☒ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature on my 2024 e-filed California individual income tax return.
- ERO firm name
- ☐ 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 ▶ 8/12/2025

**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 ▶ 8/12/2025



**TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)**

- 1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74 ..... 1 6,181.
- 2 Payments and credits:
- a California income tax withheld (including real estate and nonresident withholding) ..... 2a 180.
- b California estimated tax payments and amount applied from your 2023 tax return ..... 2b 2,607.  
(To check your estimated tax payments go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB.)
- c Other payments and credits (including any tax payments made with any previous form FTB 3519) ... 2c \_\_\_\_\_
- 3 Total tax payments and credits. Add line 2a, line 2b, and line 2c ..... 3 2,787.
- 4 Tax due. Is line 1 more than line 3? ..... 4 3,394.

- No. Stop here. You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 15, 2025 (fiscal year filer — see instructions), the automatic extension will apply.
- Yes. Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to [ftb.ca.gov/e-pay](https://ftb.ca.gov/e-pay). For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the 'Amount of payment.' Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2024 FTB 3519" in the "For" section. Enclose, but do not staple your payment to form FTB 3519 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

**IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.****When to pay: Calendar Year — File and Pay by April 15, 2025.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Bank Account - Web Pay** (Free)
- **Credit Card** (service fee)

You can make an immediate payment or schedule a payment up to a year in advance.

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.



**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 FTB 3519" on the check or money order. Detach form below. Enclose, but **do not** staple the check or money order with form and mail to:

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

**CAUTION:** You may be required to pay electronically. See instructions.

TAXABLE YEAR **2024** **Payment for Automatic  
Extension for Individuals**

CALIFORNIA FORM  
**3519 (PIT)**

Amount of Payment

3394.



Mail 3582 payments to:



Do not mail a paper copy of your tax return with the payment voucher.  
If amount of payment is zero, do not mail this voucher.

**When to pay:**  
**Calendar Year – File and pay by April 15, 2025**  
When a due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.  
You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account** – Web Pay (free)
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.  
Do not mail this voucher if you pay online.



**Where to pay:** Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and 2024 FTB 3582 on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:



Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

**CAUTION:** You may be required to pay electronically. See instructions.

|              |                                   |                      |
|--------------|-----------------------------------|----------------------|
| TAXABLE YEAR | <b>Payment Voucher for</b>        | CALIFORNIA FORM      |
| <b>2024</b>  | <b>Individual e-filed Returns</b> | <b>3582 (e-file)</b> |



Amount of Payment 3449.



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

☐Filing  
StatusIf your California filing status is different from your federal filing status, check the box here. ☐1 ☐ Single4 ☐ 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 instructions. ☐

## 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 = ☒ \$

**Exemptions**Your name: [REDACTED] Your SSN or ITIN: [REDACTED]**10 Dependents: Do not include yourself or your spouse/RDP.**

|                                       | Dependent 1           | Dependent 2           | Dependent 3           |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| First Name                            | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Last Name                             | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| SSN.<br>See instr.                    | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Dependent's<br>relationship<br>to you | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Total dependent exemptions ..... ☐ 10 ☐ x \$461 = ☐ \$ \_\_\_\_\_**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. .... ☐ 11 \$ 298.**Taxable Income**

**12** State wages from your federal Form(s) W-2, box 16. .... ☐ 12 31,694.

**13** Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. .... ☐ 13 159,349.

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ☐ 14 482.

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. .... ☐ 15 158,867.

**16** California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ☐ 16 \_\_\_\_\_

**17** California adjusted gross income. Combine line 15 and line 16. .... ☐ 17 158,867.

**18** Enter the larger of Your California itemized deductions from Schedule CA (540), Part II, line 30; OR  
Your California standard deduction shown below for your filing status:  
• Single or Married/RDP filing separately. .... \$5,540  
• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. .... \$11,080  
If Married/RDP filing separately or the box on line 6 is checked,  
STOP. See instructions .... ☐ 18 14,841.

**19** Subtract line 18 from line 17. This is your **taxable income**.  
If less than zero, enter -0-. .... ☐ 19 144,026.

**Tax**

☐ Tax Table ☒ Tax Rate Schedule

**31** Tax. Check the box if from: ☐ FTB 3800 ☐ FTB 3803. .... ☐ 31 6,479.

**32** Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. .... ☐ 32 298.

**33** Subtract line 32 from line 31. If less than zero, enter -0-. .... ☐ 33 6,181.

**34** Tax. See instructions. Check the box if from: ☐ Schedule G-1 ☐ FTB 5870A .... ☐ 34 \_\_\_\_\_

**35** Add line 33 and line 34. .... ☐ 35 6,181.

**Special Credits**

**40** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. .... ☐ 40 \_\_\_\_\_

**43** Enter credit name ..... code ☐ and amount. .... ☐ 43 \_\_\_\_\_

**44** Enter credit name ..... code ☐ and amount. .... ☐ 44 \_\_\_\_\_

Your name: [REDACTED]

Your SSN or ITIN: [REDACTED]

**Special C**

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45 \_\_\_\_\_
- 46 Nonrefundable Renter's Credit. See instructions ..... ● 46 \_\_\_\_\_
- 47 Add line 40 through line 46. These are your total credits ..... ● 47 \_\_\_\_\_
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48 6,181.

**Other Taxes**

- 61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61 \_\_\_\_\_
- 62 Mental Health Services Tax. See instructions ..... ● 62 \_\_\_\_\_
- 63 Other taxes and credit recapture. See instructions ..... ● 63 \_\_\_\_\_
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ..... ● 64 6,181.

**Payments**

- 71 California income tax withheld. See instructions ..... ● 71 180.
- 72 2024 California estimated tax and other payments. See instructions ..... ● 72 2,607.
- 73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73 \_\_\_\_\_
- 74 Reserved for future use ..... 74 [REDACTED]
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75 \_\_\_\_\_
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76 \_\_\_\_\_
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77 \_\_\_\_\_
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78 2,787.

**Use Tax**

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91 0.

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 \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. .... ● 93 2,787.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94 \_\_\_\_\_
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95 2,787.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92 ..... ● 96 \_\_\_\_\_
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 ..... ● 97 \_\_\_\_\_



Your name:

Your SSN or ITIN:

**Overpaid**

- 98** Amount of line 97 you want applied to your **2025** estimated tax. ● **98** \_\_\_\_\_
- 99** Overpaid tax available this year. Subtract line 98 from line 97. ● **99** \_\_\_\_\_
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64. Ⓐ **100** \_\_\_\_\_ **3,394.**

**Contributions****Code****Amount**

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

Your name:

Your SSN or ITIN:

**Amount  
You  
Owe**

**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: ..... • **111** ..... **3,394.**  
Pay Online — Go to [ftb.ca.gov/pay](https://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** ..... **55.**

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... **114** ..... **3,449.**

**Refund  
and  
Direct  
Deposit**

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

Mail to: ..... • **115** ..... **0.**

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:

• Type  
• Routing number ☐ Checking • Account number ..... • **116** Direct deposit amount  
..... ☐ Savings .....  
.....

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

• Type  
• Routing number ☐ Checking • Account number ..... • **117** Direct deposit amount  
..... ☐ Savings .....  
.....

**Voter  
Info.**

For voter registration information, check the box and go to [sos.ca.gov/elections](https://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

Sign your tax return on Page 6

Your name: [REDACTED] Your SSN or ITIN: [REDACTED]

**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

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

[REDACTED]

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

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

[REDACTED]

☐ PTIN

[REDACTED]

Firm's address

[REDACTED]

☐ Firm's FEIN

[REDACTED]

Joint tax return? See instructions.

Do you want to allow another person to discuss this tax return with us? See instructions. ☒ Yes ☐ No

Print Third Party Designee's Name

[REDACTED]

Telephone Number

[REDACTED]



# 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"/> 31,694. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>b</b> Household employee wages not reported on federal Form(s) W-2. .... <b>1b</b>                   | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>c</b> Tip income not reported on line 1a. .... <b>1c</b>                                             | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions. .... <b>1d</b> | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>e</b> Taxable dependent care benefits from federal Form 2441, line 26. .... <b>1e</b>                | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29. .... <b>1f</b>            | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>g</b> Wages from federal Form 8919, line 6. .... <b>1g</b>                                           | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>h</b> Other earned income. See instructions. .... <b>1h</b>                                          | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>i</b> Nontaxable combat pay election. See instructions. .... <b>1i</b>                               |                                          |                                  | <input checked="" type="radio"/> |
| <b>z</b> Add line 1a through line 1i. .... <b>1z</b>                                                    | <input checked="" type="radio"/> 31,694. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> <b>2b</b>                          | <input checked="" type="radio"/> 27,433. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> 600. <b>3b</b> | <input checked="" type="radio"/> 600.    | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/> <b>4b</b>       | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/> <b>5b</b>  | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/> <b>6b</b>                  | <input checked="" type="radio"/>         | <input checked="" type="radio"/> |                                  |
| <b>7</b> Capital gain or (loss). See instructions. .... <b>7</b>                                        | <input checked="" type="radio"/> 45,215. | <input checked="" type="radio"/> | <input checked="" 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 checked="" type="radio"/>         | <input checked="" type="radio"/>      |                                  |
| <b>2 a</b> Alimony received. See instructions. .... <b>2a</b>                                    | <input checked="" type="radio"/>         |                                       | <input checked="" type="radio"/> |
| <b>3</b> Business income or (loss). See instructions. .... <b>3</b>                              | <input checked="" type="radio"/> 98,560. | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |
| <b>4</b> Other gains or (losses). .... <b>4</b>                                                  | <input checked="" type="radio"/>         | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |
| <b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. .... <b>5</b> | <input checked="" type="radio"/> 2,970.  | <input checked="" type="radio"/> 482. | <input checked="" type="radio"/> |
| <b>6</b> Farm income or (loss). .... <b>6</b>                                                    | <input checked="" type="radio"/>         | <input checked="" type="radio"/>      | <input checked="" type="radio"/> |
| <b>7</b> Unemployment compensation. .... <b>7</b>                                                | <input checked="" type="radio"/>         | <input checked="" type="radio"/>      |                                  |

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**Section B – Additional Income**  
Continued

|                       |                                                                                                                                                 | <b>A</b> Federal Amounts<br>(taxable amounts from your<br>federal tax return) | <b>B</b> Subtractions<br>See instructions | <b>C</b> Additions<br>See instructions |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------|
| <b>8</b>              | Other income:                                                                                                                                   |                                                                               |                                           |                                        |
| <b>a</b>              | Federal net operating loss                                                                                                                      | 8a <input type="radio"/> ( )                                                  |                                           | <input type="radio"/>                  |
| <b>b</b>              | Gambling                                                                                                                                        | 8b <input type="radio"/>                                                      | <input type="radio"/>                     |                                        |
| <b>c</b>              | Cancellation of debt                                                                                                                            | 8c <input type="radio"/>                                                      | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>d</b>              | Foreign earned income exclusion from<br>federal Form 2555                                                                                       | 8d <input type="radio"/> ( )                                                  |                                           | <input type="radio"/>                  |
| <b>e</b>              | Income from federal Form 8853                                                                                                                   | 8e <input type="radio"/>                                                      |                                           | <input type="radio"/>                  |
| <b>f</b>              | Income from federal Form 8889                                                                                                                   | 8f <input type="radio"/>                                                      | <input type="radio"/>                     |                                        |
| <b>g</b>              | Alaska Permanent Fund dividends                                                                                                                 | 8g <input type="radio"/>                                                      |                                           |                                        |
| <b>h</b>              | Jury duty pay                                                                                                                                   | 8h <input type="radio"/>                                                      |                                           |                                        |
| <b>i</b>              | Prizes and awards                                                                                                                               | 8i <input type="radio"/>                                                      |                                           |                                        |
| <b>j</b>              | Activity not engaged in for profit income                                                                                                       | 8j <input type="radio"/>                                                      |                                           |                                        |
| <b>k</b>              | Stock options                                                                                                                                   | 8k <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 | 8l <input type="radio"/>                                                      |                                           |                                        |
| <b>m</b>              | Olympic and Paralympic medals<br>and USOC prize money                                                                                           | 8m <input type="radio"/>                                                      |                                           |                                        |
| <b>n</b>              | IRC Section 951(a) inclusion                                                                                                                    | 8n <input type="radio"/>                                                      | <input type="radio"/>                     |                                        |
| <b>o</b>              | IRC Section 951A(a) inclusion                                                                                                                   | 8o <input type="radio"/>                                                      | <input type="radio"/>                     |                                        |
| <b>p</b>              | IRC Section 461(l) excess business loss adjustment                                                                                              | 8p <input type="radio"/>                                                      | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>q</b>              | Taxable distributions from an ABLE account                                                                                                      | 8q <input type="radio"/>                                                      |                                           |                                        |
| <b>r</b>              | Scholarship and fellowship grants not<br>reported on federal Form(s) W-2                                                                        | 8r <input type="radio"/>                                                      |                                           |                                        |
| <b>s</b>              | Nontaxable amount of Medicaid waiver payments<br>included on federal Form 1040, line 1a or line 1d                                              | 8s <input type="radio"/> ( )                                                  |                                           |                                        |
| <b>t</b>              | Pension or annuity from a nonqualified<br>deferred compensation plan or a<br>nongovernmental IRC Section 457 plan                               | 8t <input type="radio"/>                                                      |                                           |                                        |
| <b>u</b>              | Wages earned while incarcerated                                                                                                                 | 8u <input type="radio"/>                                                      |                                           |                                        |
| <b>v</b>              | Digital assets received as ordinary income<br>not reported elsewhere                                                                            | 8v <input type="radio"/>                                                      | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>z</b>              | Other income. List type and amount.                                                                                                             |                                                                               |                                           |                                        |
| <input type="radio"/> | STATEMENT 2                                                                                                                                     | 8z <input type="radio"/> -31,694.                                             | <input type="radio"/>                     | <input type="radio"/>                  |

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| Section B – Additional Income<br>Continued |                                                                                                                                                                                                                                                                                                          | A Federal Amounts<br>(taxable amounts from<br>your federal tax return) | B Subtractions<br>See instructions                                              | C Additions<br>See instructions  |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------|
| 9 a                                        | Total other income<br>Add line 8a through line 8z                                                                                                                                                                                                                                                        | 9a                                                                     | <input checked="" type="radio"/> -31,694. <input checked="" type="radio"/>      | <input checked="" type="radio"/> |
| b1                                         | Disaster loss deduction from form FTB 3805V                                                                                                                                                                                                                                                              | 9b1                                                                    | <input checked="" type="radio"/>                                                | <input checked="" type="radio"/> |
| b2                                         | NOL deduction from form FTB 3805V                                                                                                                                                                                                                                                                        | 9b2                                                                    | <input checked="" type="radio"/>                                                | <input checked="" type="radio"/> |
| b3                                         | NOL deduction from form FTB 3805Z,<br>3807, or 3809                                                                                                                                                                                                                                                      | 9b3                                                                    | <input checked="" type="radio"/>                                                | <input checked="" type="radio"/> |
| 10                                         | Total. Add Section A, line 1z through line 7, and Section B,<br>line 1 through line 7, and line 9a, in column A and column C.<br>Add Section A, line 1z through line 7, and Section B,<br>line 1 through line 7, line 9a, and line 9b1 through line 9b3 in<br>column B (as applicable). See instructions | 10                                                                     | <input checked="" type="radio"/> 174,778. <input checked="" type="radio"/> 482. | <input checked="" type="radio"/> |

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

|      |                                                                                                    |     |                                                                          |                                  |                                  |
|------|----------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------------|----------------------------------|----------------------------------|
| 11   | Educator expenses                                                                                  | 11  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 12   | Certain business expenses of reservists, performing<br>artists, and fee-basis government officials | 12  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 13   | Health savings account deduction                                                                   | 13  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 14   | Moving expenses. Attach form FTB 3913.<br>See instructions                                         | 14  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 15   | Deductible part of self-employment tax.<br>See instructions                                        | 15  | <input checked="" type="radio"/> 6,963. <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 16   | Self-employed SEP, SIMPLE, and qualified plans                                                     | 16  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 17   | Self-employed health insurance deduction.<br>See instructions                                      | 17  | <input checked="" type="radio"/> 8,466. <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 18   | Penalty on early withdrawal of savings                                                             | 18  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 19 a | Alimony paid                                                                                       | 19a | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| b    | Recipient's:                                                                                       |     |                                                                          |                                  |                                  |
|      | SSN <input checked="" type="radio"/>                                                               |     |                                                                          |                                  |                                  |
|      | Last Name <input checked="" type="radio"/>                                                         |     |                                                                          |                                  |                                  |
| 20   | IRA deduction                                                                                      | 20  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 21   | Student loan interest deduction                                                                    | 21  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 22   | Reserved for future use                                                                            | 22  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 23   | Archer MSA deduction                                                                               | 23  | <input checked="" type="radio"/>                                         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

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**Section C – Adjustments to Income**  
Continued

|                                                                                                                                                                                            | <b>A</b> Federal Amounts<br>(taxable amounts from your<br>federal tax return) | <b>B</b> Subtractions<br>See instructions | <b>C</b> Additions<br>See instructions |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------|
| <b>24</b> Other adjustments:                                                                                                                                                               |                                                                               |                                           |                                        |
| <b>a</b> Jury duty pay ..... <b>24a</b>                                                                                                                                                    | <input type="radio"/>                                                         |                                           |                                        |
| <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>                                       | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <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>                                                   | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>d</b> Reforestation amortization and expenses ..... <b>24d</b>                                                                                                                          | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>e</b> Repayment of supplemental unemployment<br>benefits under the federal Trade Act of 1974 ..... <b>24e</b>                                                                           | <input type="radio"/>                                                         |                                           |                                        |
| <b>f</b> Contributions to IRC Section 501(c)(18)(D)<br>pension plans ..... <b>24f</b>                                                                                                      | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>g</b> Contributions by certain chaplains to<br>IRC Section 403(b) plans ..... <b>24g</b>                                                                                                | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>h</b> Attorney fees and court costs for actions involving<br>certain unlawful discrimination claims ..... <b>24h</b>                                                                    | <input type="radio"/>                                                         |                                           |                                        |
| <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> | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>j</b> Housing deduction from federal Form 2555 ..... <b>24j</b>                                                                                                                         | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>k</b> Excess deductions of IRC Section 67(e) expenses<br>from federal Schedule K-1 (Form 1041) ..... <b>24k</b>                                                                         | <input type="radio"/>                                                         |                                           |                                        |
| <b>z</b> Other adjustments. List type and amount.<br><br><input type="radio"/> ..... <b>24z</b>                                                                                            | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>25</b> Total other adjustments. Add line 24a through line 24z. .... <b>25</b>                                                                                                           | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>26</b> Add line 11 through line 23 and line 25 in<br>columns A, B, and C. See instructions ..... <b>26</b>                                                                              | <input type="radio"/> 15,429.                                                 | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>27 Total.</b> Subtract line 26 from line 10 in<br>columns A, B, and C. See instructions ..... <b>27</b>                                                                                 | <input type="radio"/> 159,349.                                                | <input type="radio"/> 482.                | <input type="radio"/>                  |

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## 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="radio"/> 1                                                                                                                                                                                                              |                                                               |                                         |                                       |
| 2 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 2                                                                                                                                                                                   |                                                               |                                         |                                       |
| 3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 3                                                                                                                                                                                                           |                                                               |                                         |                                       |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> 4                                                                                                                                                                      |                                                               |                                         | <input checked="" type="radio"/>      |
| <b>Taxes You Paid</b>                                                                                                                                                                                                                                                          |                                                               |                                         |                                       |
| 5 a State and local income tax or general sales taxes. <input checked="" type="radio"/> 5a                                                                                                                                                                                     | 3,135.                                                        | <input checked="" type="radio"/> 3,135. |                                       |
| b State and local real estate taxes <input checked="" type="radio"/> 5b                                                                                                                                                                                                        | 7,130.                                                        |                                         |                                       |
| c State and local personal property taxes. <input checked="" type="radio"/> 5c                                                                                                                                                                                                 |                                                               |                                         |                                       |
| d Add line 5a through line 5c. <input checked="" type="radio"/> 5d                                                                                                                                                                                                             | 10,265.                                                       |                                         |                                       |
| 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. <input checked="" type="radio"/> 5e | 10,000.                                                       | <input checked="" type="radio"/> 3,135. | <input checked="" type="radio"/> 265. |
| 6 Other taxes. List type <input checked="" type="radio"/> 6                                                                                                                                                                                                                    |                                                               |                                         |                                       |
| 7 Add line 5e and line 6. <input checked="" type="radio"/> 7                                                                                                                                                                                                                   | 10,000.                                                       | <input checked="" type="radio"/> 3,135. | <input checked="" type="radio"/> 265. |
| <b>Interest You Paid</b>                                                                                                                                                                                                                                                       |                                                               |                                         |                                       |
| 8 a Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/> 8a                                                                                                                                                                | 5,015.                                                        |                                         | <input checked="" type="radio"/>      |
| b Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/> 8b                                                                                                                                                                         |                                                               |                                         | <input checked="" type="radio"/>      |
| c Points not reported to you on federal Form 1098. <input checked="" type="radio"/> 8c                                                                                                                                                                                         |                                                               |                                         | <input checked="" type="radio"/>      |
| d Reserved for future use. <input checked="" type="radio"/> 8d                                                                                                                                                                                                                 |                                                               |                                         |                                       |
| e Add line 8a through line 8c. <input checked="" type="radio"/> 8e                                                                                                                                                                                                             | 5,015.                                                        | <input checked="" type="radio"/>        | <input checked="" type="radio"/>      |
| 9 Investment interest. <input checked="" type="radio"/> 9                                                                                                                                                                                                                      | 2,693.                                                        | <input checked="" type="radio"/>        | <input checked="" type="radio"/>      |
| 10 Add line 8e and line 9. <input checked="" type="radio"/> 10                                                                                                                                                                                                                 | 7,708.                                                        | <input checked="" type="radio"/>        | <input checked="" type="radio"/>      |

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| 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                                                                                            | 3.                                                            |                                    |                                 |
| 12                               | Other than by cash or check..... 12                                                                                       |                                                               |                                    |                                 |
| 13                               | Carryover from prior year..... 13                                                                                         |                                                               |                                    |                                 |
| 14                               | Add line 11 through line 13..... 14                                                                                       | 3.                                                            |                                    |                                 |
| <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                                                                           |                                                               |                                    |                                 |
| 17                               | Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..... 17                                                         | 17,711.                                                       | 3,135.                             | 265.                            |
| 18                               | <b>Total.</b> Combine line 17 column A less column B plus column C..... 18                                                |                                                               |                                    | 14,841.                         |

### Job Expenses and Certain Miscellaneous Deductions

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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

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

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

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

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 14,841.

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

28 Combine line 26 and line 27..... 28 14,841.

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 14,841.

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 14,841.



**2024****Investment Interest Expense Deduction****3526**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on tax return

SSN, ITIN, or FEIN

|                                |                                                                                                                                                                          |                                  |            |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------|
| Name(s) as shown on tax return |                                                                                                                                                                          | SSN, ITIN, or FEIN               |            |
| [REDACTED]                     |                                                                                                                                                                          | [REDACTED]                       |            |
| 1                              | Investment interest expense paid or accrued in 2024. See instructions. ....                                                                                              | <input checked="" type="radio"/> | 1 2,423.   |
| 2                              | Disallowed investment interest expense from 2023 form FTB 3526, line 7. If zero or less, enter -0- ....                                                                  | <input checked="" type="radio"/> | 2 270.     |
| 3                              | Total investment interest expense. Add line 1 and line 2. ....                                                                                                           |                                  | 3 2,693.   |
| 4a                             | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions. ....                     |                                  | 4a 28,033. |
| 4b                             | Net gain from the disposition of property held for investment. See instructions ...                                                                                      |                                  | 4b 45,215. |
| 4c                             | Net capital gain from the disposition of property held for investment. See instructions. ....                                                                            |                                  | 4c 45,215. |
| 4d                             | Subtract line 4c from line 4b. If zero or less, enter -0- ....                                                                                                           |                                  | 4d 0.      |
| 4e                             | Enter all or part of the amount on line 4c that you elect to include in investment income. <b>Do not</b> include more than the amount on line 4b. See instructions. .... |                                  | 4e 45,215. |
| 4f                             | Investment income. Add line 4a, line 4d, and line 4e. ....                                                                                                               |                                  | 4f 73,248. |
| 5                              | Investment expenses. See instructions. ....                                                                                                                              |                                  | 5          |
| 6                              | Net investment income. Subtract line 5 from line 4f. ....                                                                                                                |                                  | 6 73,248.  |
| 7                              | Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0- ....                                       | <input checked="" type="radio"/> | 7 0.       |
| 8                              | Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9. ....      | <input checked="" type="radio"/> | 8 2,693.   |
| 9                              | Enter the amount from federal Form 4952, line 8. ....                                                                                                                    |                                  | 9 2,693.   |
| 10                             | California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions. ....                                      | <input checked="" type="radio"/> | 10         |

**2024****Passive Activity Loss Limitations****3801****Attach to Form 540, Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

**Part I Passive Activity Loss**

See the instructions for Part IV and Part V for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to **use California amounts.**

**Rental Real Estate Activities with Active Participation**

|                                                                      |                                            |  |  |
|----------------------------------------------------------------------|--------------------------------------------|--|--|
| <b>1a</b> Activities with net income from Part IV, column (a) .....  | <input checked="" type="radio"/> <b>1a</b> |  |  |
| <b>1b</b> Activities with net loss from Part IV, column (b) .....    | <input checked="" type="radio"/> <b>1b</b> |  |  |
| <b>1c</b> Prior year unallowed losses from Part IV, column (c) ..... | <input checked="" type="radio"/> <b>1c</b> |  |  |
| <b>1d</b> Combine line 1a, line 1b, and line 1c .....                | <input checked="" type="radio"/> <b>1d</b> |  |  |

**All Other Passive Activities**

|                                                                                                                                                                                                                                     |                                            |        |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------|--------|
| <b>2a</b> Activities with net income from Part V, column (a) .....                                                                                                                                                                  | <input checked="" type="radio"/> <b>2a</b> | 3,225. |        |
| <b>2b</b> Activities with net loss from Part V, column (b) .....                                                                                                                                                                    | <input checked="" type="radio"/> <b>2b</b> | -348.  |        |
| <b>2c</b> Prior year unallowed losses from Part V, column (c) .....                                                                                                                                                                 | <input checked="" type="radio"/> <b>2c</b> | -389.  |        |
| <b>2d</b> Combine line 2a, line 2b, and line 2c .....                                                                                                                                                                               | <input checked="" type="radio"/> <b>2d</b> |        | 2,488. |
| <b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions .... | <input checked="" type="radio"/> <b>3</b>  |        | 2,488. |

**Part II Special Allowance for Rental Real Estate Activities with Active Participation**

Enter all numbers in Part II as positive amounts. See instructions.

|                                                                                                                                                                                                                                                     |                                           |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------|
| <b>4</b> Enter the <b>smaller</b> of losses from line 1d or line 3 .....                                                                                                                                                                            | <input checked="" type="radio"/> <b>4</b> |          |
| <b>5</b> Enter \$150,000. If married/RDP filing a separate tax return, see instructions. ....                                                                                                                                                       | <input checked="" type="radio"/> <b>5</b> |          |
| <b>6</b> Enter federal modified adjusted gross income, but not less than zero.<br>See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 .... | <input checked="" type="radio"/> <b>6</b> | 163,342. |
| <b>7</b> Subtract line 6 from line 5 .....                                                                                                                                                                                                          | <input checked="" type="radio"/> <b>7</b> |          |
| <b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000. ....                                                                                                                                                                 | <input checked="" type="radio"/> <b>8</b> |          |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8 .....                                                                                                                                                                                         | <input checked="" type="radio"/> <b>9</b> |          |

**Part III Total Losses Allowed**

|                                                                                                          |                                            |  |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------|--|
| <b>10</b> Add the income, if any, from line 1a and line 2a and enter the total .....                     | <input checked="" type="radio"/> <b>10</b> |  |
| <b>11</b> <b>Total losses allowed from all passive activities for 2024.</b> Add line 9 and line 10 ..... | <input checked="" type="radio"/> <b>11</b> |  |

See the instructions on Page 2 to find out how to report the losses on your tax return.

CAIZ0601L 12/20/24

SEE STATEMENT 3

SEE STATEMENT 4

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**For California Only**  
**Itemized Deductions**

**Attach to Form 1040 or 1040-SR.**

**Go to [www.irs.gov/ScheduleA](https://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.

**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) .....                        | 1 |    |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11. .... <b>2</b>              |   |    |
| 3 | Multiply line 2 by 7.5% (0.075) .....                                       | 3 |    |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... | 4 | 0. |

**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. .... <input type="checkbox"/> | 5a | 3,135.  |
| b | State and local real estate taxes (see instructions) .....                                                                                                                                                                                                   | 5b | 7,130.  |
| c | State and local personal property taxes .....                                                                                                                                                                                                                | 5c |         |
| d | Add lines 5a through 5c .....                                                                                                                                                                                                                                | 5d | 10,265. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....                                                                                                                                                                        | 5e | 10,000. |
| 6 | Other taxes. List type and amount: .....                                                                                                                                                                                                                     | 6  |         |
| 7 | Add lines 5e and 6 .....                                                                                                                                                                                                                                     | 7  | 10,000. |

**Interest You  
Paid**

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

- |    |                                                                                                                                                                                                                             |    |        |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 8  | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. .... <input type="checkbox"/>                              |    |        |
| a  | Home mortgage interest and points reported to you on Form 1098. See instructions if limited. ....                                                                                                                           | 8a | 5,015. |
| b  | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. .... | 8b |        |
| c  | Points not reported to you on Form 1098. See instructions for special rules. ....                                                                                                                                           | 8c |        |
| d  | Reserved for future use .....                                                                                                                                                                                               | 8d |        |
| e  | Add lines 8a through 8c .....                                                                                                                                                                                               | 8e | 5,015. |
| 9  | Investment interest. Attach Form 4952 if required. See instructions .....                                                                                                                                                   | 9  | 2,693. |
| 10 | Add lines 8e and 9 .....                                                                                                                                                                                                    | 10 | 7,708. |

**Gifts to  
Charity**

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

- |    |                                                                                                                                            |    |    |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions. ....                                                      | 11 | 3. |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. .... | 12 |    |
| 13 | Carryover from prior year .....                                                                                                            | 13 |    |
| 14 | Add lines 11 through 13 .....                                                                                                              | 14 | 3. |

**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 | 0. |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|

**Other  
Itemized  
Deductions**

- |    |                                                              |    |    |
|----|--------------------------------------------------------------|----|----|
| 16 | Other—from list in instructions. List type and amount: ..... |    |    |
|    | .....                                                        | 16 | 0. |

**Total  
Itemized  
Deductions**

- |    |                                                                                                                                          |    |         |
|----|------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12. ....           | 17 | 17,711. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. .... <input type="checkbox"/> |    |         |

Statement 1  
Schedule CA, Part I, Section B, Line 5  
Rents, Royalties, Partnerships, Estates, Trusts, etc.

|                                  |    |              |
|----------------------------------|----|--------------|
| Passive Activity Adjustment..... | \$ | -482.        |
| Total                            | \$ | <u>-482.</u> |

Statement 2  
Schedule CA, Part I, Section B, Line 8z, Column A  
Other Income

|       |    |                 |
|-------|----|-----------------|
|       | \$ | 3,099.          |
|       |    | -3,099.         |
|       |    | -31,694.        |
| Total | \$ | <u>-31,694.</u> |

Statement 3  
Form 3801 Worksheets  
California Passive Activity Worksheet

| Name of Activity | Federal<br>Schedule | California<br>Schedule | Federal<br>Income | Adjustmt | State<br>Income |
|------------------|---------------------|------------------------|-------------------|----------|-----------------|
|                  | Schedule E          |                        | 3,225.            |          | 3,225.          |
|                  | Schedule E          | Sched CA               | 134.              | -482.    | -348.           |
|                  |                     | Total                  | \$ 3,359.         | \$ -482. | \$ 2,877.       |

Statement 4  
Form 3801 Worksheets  
California Adjustment Worksheets

| Schedule E Activities | Passive or<br>NonPassive | California<br>Amount | Federal<br>Amount | California<br>Adjustment |
|-----------------------|--------------------------|----------------------|-------------------|--------------------------|
|                       | Passive                  | \$ 3,225.            | \$ 3,225.         | \$ 0.                    |
|                       | Passive                  | -737.                | -255.             | -482.                    |
|                       | Total                    | \$ 2,488.            | \$ 2,970.         | \$ -482.                 |

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



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

- 1 Current year tax. Enter your 2024 tax after credits. See instructions. 1 6,181.
- 2 Multiply line 1 by 90% (.90). 2 5,563.
- 3 Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions. 3 180.
- 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 6,001.
- 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 6,983.
- 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 5,563.

**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
- 8 Enter the total amount, if any, of estimated tax payments you made. 8
- 9 Add line 7 and line 8. 9
- 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
- 11 Multiply line 10 by .05576573. 11
- 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<br>line 10 | X | Number of days paid<br>before 4/15/25 | X | .00022 | 12 |
|----------------------|---|---------------------------------------|---|--------|----|
- 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 55.

**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, <b>do not</b> 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 |
| 1 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.                             | 1 21,203.                | 25,444.                  | 30,603.                  | 158,867.                  |
| 2 Annualization amounts. Estates or Trusts, see instructions                                                                                                                                                                                    | 2 4                      | 2.4                      | 1.5                      | 1                         |
| 3 Annualized income. Multiply line 1 by line 2.                                                                                                                                                                                                 | 3 84,812.                | 61,066.                  | 45,905.                  | 158,867.                  |
| 4 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.            | 4 3,710.                 | 6,184.                   | 9,894.                   | 14,841.                   |
| 5 Annualization amounts                                                                                                                                                                                                                         | 5 4                      | 2.4                      | 1.5                      | 1                         |
| 6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions                                                                                                                                                                   | 6 14,840.                | 14,842.                  | 14,841.                  | 14,841.                   |
| 7 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.                                                                                     | 7 11,080.                | 11,080.                  | 11,080.                  | 11,080.                   |
| 8 Enter line 6 or line 7, whichever is larger.                                                                                                                                                                                                  | 8 14,840.                | 14,842.                  | 14,841.                  | 14,841.                   |
| 9 Subtract line 8 from line 3.                                                                                                                                                                                                                  | 9 69,972.                | 46,224.                  | 31,064.                  | 144,026.                  |
| 10 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. | 10 1,565.                | 709.                     | 407.                     | 6,479.                    |
| 11 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                                                                                                 | 11 298.                  | 298.                     | 298.                     | 298.                      |
| 12 Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions.                                                                                                                                        | 12 1,267.                | 411.                     | 109.                     | 6,181.                    |
| 13 Enter the total credit amount from your 2024 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions                                                                                                                    | 13                       |                          |                          |                           |

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

|                                                                                                    | (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>14 a</b> Subtract line 13 from line 12. If zero or less, enter -0-..... <b>14a</b>              | 1,267.                   | 411.                     | 109.                     | 6,181.                    |
| <b>b</b> Enter the alternative minimum tax and mental health tax. See instructions..... <b>14b</b> |                          |                          |                          |                           |
| <b>c</b> Add line 14a and line 14b..... <b>14c</b>                                                 | 1,267.                   | 411.                     | 109.                     | 6,181.                    |
| <b>15</b> Applicable percentage..... <b>15</b>                                                     | 27%                      | 63%                      | 63%                      | 90%                       |
| <b>16</b> Multiply line 14c by line 15..... <b>16</b>                                              | 342.                     | 259.                     | 69.                      | 5,563.                    |

Complete line 17 through line 23 of each column before you go to the next column.

|                                                                                                                                                                                   |        |        |        |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|
| <b>17</b> Enter the combined amounts shown on line 23 from all preceding columns..... <b>17</b>                                                                                   |        | 342.   | 342.   | 342.   |
| <b>18</b> Subtract line 17 from line 16. If zero or less, enter -0-..... <b>18</b>                                                                                                | 342.   | 0.     | 0.     | 5,221. |
| <b>19</b> Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c..... <b>19</b> | 1,669. | 2,225. |        | 1,669. |
| <b>20</b> Enter the amount from line 22 from the preceding column..... <b>20</b>                                                                                                  |        | 1,327. | 3,552. | 3,552. |
| <b>21</b> Add line 19 and line 20..... <b>21</b>                                                                                                                                  | 1,669. | 3,552. | 3,552. | 5,221. |
| <b>22</b> Subtract line 18 from line 21. If zero or less, enter -0-..... <b>22</b>                                                                                                | 1,327. | 3,552. | 3,552. | 0.     |
| <b>23</b> Enter line 18 or line 21, whichever is less, for each column. Transfer these amounts to Worksheet II, line 1, on page 4 of the instructions.                            |        |        |        |        |

| (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               |
|---------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------|
| <input checked="" type="radio"/> 342. | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> 5,221. |

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.  
This schedule automatically selects the smaller of your annualized income installment or your regular installment.



**W Regular Method to Figure Your Underpayment and Penalty.**

| Part I Figure Your Underpayment.                                                                                                                                                                                                                                                                                                |          | Payment Due Dates |                |                |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------|----------------|----------------|----------------|
|                                                                                                                                                                                                                                                                                                                                 |          | (a)<br>4/15/24    | (b)<br>6/15/24 | (c)<br>9/15/24 | (d)<br>1/15/25 |
| <b>1 Required Installments.</b> See instructions                                                                                                                                                                                                                                                                                | <b>1</b> | 342.              |                |                | 5,221.         |
| <b>2</b> Estimated tax paid and tax withheld. See instructions. For column (a) only, also enter the amount from line 2 on line 6. (If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe the penalty. <b>Do not</b> file form FTB 5805 unless you answer "Yes" to a question in Part I). | <b>2</b> | 2,661.            | 72.            |                | 54.            |
| <b>Complete line 3 through line 9 of each column before going to the next column.</b>                                                                                                                                                                                                                                           |          |                   |                |                |                |
| <b>3</b> Enter amount, if any, from line 9 of previous column.                                                                                                                                                                                                                                                                  | <b>3</b> |                   | 2,319.         | 2,391.         | 2,391.         |
| <b>4</b> Add line 2 and line 3.                                                                                                                                                                                                                                                                                                 | <b>4</b> |                   | 2,391.         | 2,391.         | 2,445.         |
| <b>5</b> Add amounts on line 7 and line 8 of the previous column.                                                                                                                                                                                                                                                               | <b>5</b> |                   |                |                |                |
| <b>6</b> Subtract line 5 from line 4. If zero or less, enter -0-. For column (a) only, enter the amount from line 2.                                                                                                                                                                                                            | <b>6</b> | 2,661.            | 2,391.         | 2,391.         | 2,445.         |
| <b>7</b> If the amount on line 6 is zero, subtract line 4 from line 5. Otherwise, enter -0-.                                                                                                                                                                                                                                    | <b>7</b> |                   | 0.             | 0.             |                |
| <b>8 Underpayment.</b> If line 1 is equal to or more than line 6, subtract line 6 from line 1. Then go to line 3 of next column. Otherwise, go to line 9.                                                                                                                                                                       | <b>8</b> |                   |                |                | 2,776.         |
| <b>9</b> Overpayment. If line 6 is more than line 1, subtract line 1 from line 6. Then go to line 3 of next column.                                                                                                                                                                                                             | <b>9</b> | 2,319.            | 2,391.         | 2,391.         |                |

**Part II Figure the Penalty.**

**Complete line 10 through line 13 of each column before going to the next column.**

| Rate Period 1:<br>April 15, 2024 – June 30, 2024                                                                                                                                                                                               |           | 4/15/24 | 6/15/24 | 9/15/24 | 1/15/25  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---------|---------|----------|
| <b>10</b> Number of days from the date shown above line 10 to the date the amount on line 8 was paid or 6/30/24, whichever is earlier.                                                                                                         | <b>10</b> | Days:   | Days:   |         |          |
| <b>11</b> Underpayment on line 8 $\times$ Number of days on line 10 $\times$ .07 (see instructions) $\div$ 366                                                                                                                                 | <b>11</b> | \$      | \$      |         |          |
| Rate Period 2:<br>July 1, 2024 – April 15, 2025                                                                                                                                                                                                |           | 7/1/24  | 7/1/24  | 9/15/24 | 1/15/25  |
| <b>12</b> Number of days from the date shown above line 12 to the date the amount on line 8 was paid or 4/15/25, whichever is earlier.                                                                                                         | <b>12</b> | Days:   | Days:   | Days:   | Days: 90 |
| <b>13</b> Underpayment on line 8 $\times$ Number of days on line 12 $\times$ .08 (see instructions) $\div$ 365                                                                                                                                 | <b>13</b> | \$      | \$      | \$      | \$ 54.76 |
| <b>14 PENALTY.</b> Add amounts on line 11 and line 13 in all columns. Enter the total here, on form FTB 5805, Side 2, Part II, line 13, and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, and check the box on that line. |           |         |         |         |          |
| <b>14</b> \$ 55.                                                                                                                                                                                                                               |           |         |         |         |          |

2024

## Underpayment Penalty Worksheet

| Required<br>Installment | Payment |        |        | Penalty      |              |       |                         |                       |
|-------------------------|---------|--------|--------|--------------|--------------|-------|-------------------------|-----------------------|
|                         | Date    | Type * | Amount | Underpayment | Days<br>Late | Rate  | Amount of<br>Penalty ** | Penalty per<br>Period |
| First Qtr<br>342.       | 4/15/24 | 1      | 342.   |              |              |       |                         |                       |
| Second Qtr              |         |        |        |              |              |       |                         |                       |
| Third Qtr               |         |        |        |              |              |       |                         |                       |
| Fourth Qtr<br>5,221.    | 4/15/24 | 1      | 2,265. | 2,956.       |              |       |                         |                       |
|                         | 4/15/24 | 2      | 54.    | 2,902.       |              |       |                         |                       |
|                         | 6/15/24 | 2      | 72.    | 2,830.       |              |       |                         |                       |
|                         | 1/15/25 | 2      | 54.    | 2,776.       | 90           | 0.080 | 54.76                   |                       |
| Total                   | 4/15/25 | 5      | 2,776. |              |              |       |                         | 54.76                 |

TOTAL UNDERPAYMENT PENALTY .....

55.

- \* 1 = Overpayment  
 2 = Withholding  
 3 = Estimate  
 4 = Extension  
 5 = Paid with return

\*\* Underpayment  $\times \frac{\text{Days Late}}{366/365} \times \text{Rate}$



2024

## Limited Liability Company Return of Income

568

RP

ACCTMETHOD 1 10-09-2020 ASSETS  
INITIAL 0 FINAL 0 AMENDED 0 PROTECTIVE 0

- I (1) During this taxable year, did this LLC acquire control or majority ownership (more than a 50% interest) in another legal entity?  
If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term?  
If yes to both questions, answer yes. • ☐ Yes ☒ No
- (2) During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this LLC or any legal entity in which the partnership holds a controlling or majority interest?  
If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term?  
If yes to both questions, answer yes. • ☐ Yes ☒ No
- (3) Has California real property (i.e., land, buildings) transferred to the LLC that was excluded from property tax reassessment under Revenue and Taxation Code Section 62(a)(2)?  
If yes, during this taxable year, has more than 50% of the LLC's ownership interests cumulatively transferred in one or more transactions and it was not reported on a previous year's tax return?  
If yes to both questions, answer yes. • ☐ Yes ☒ No

(Yes requires filing of BOE-100-B statement, penalties may apply – see instructions.)

|                                             | Complete Schedule IW, LLC Income Worksheet (on Page 7) first to determine line 1.                                     | Whole dollars only |          |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------|----------|
|                                             |                                                                                                                       |                    |          |
| Enclose, but do not staple,<br>any payment. | 1 Total income from Schedule IW, Limited Liability Company Income Worksheet. See instructions. •                      | 1                  | 503,522. |
|                                             | 2 Limited Liability Company fee. See instructions. •                                                                  | 2                  | 2,500.   |
|                                             | 3 2024 annual Limited Liability Company tax. See instructions. •                                                      | 3                  | 800.     |
|                                             | 4 Pass-through entity elective tax. See instructions. •                                                               | 4                  |          |
|                                             | 5 Nonconsenting nonresident members' tax liability from Schedule T (Page 4). •                                        | 5                  |          |
|                                             | 6 Partnership level tax. If IRS concluded a centralized audit for this year, see instructions. If not, leave blank. • | 6                  |          |
|                                             | 7 Total tax and fee. Add line 2, line 3, line 4, line 5, and line 6. •                                                | 7                  | 3,300.   |
|                                             | 8 Amount paid with form FTB 3537 and 2024 form FTB 3522 and form FTB 3536. •                                          | 8                  | 900.     |
|                                             | 9 Amounts paid for pass-through entity elective tax. •                                                                | 9                  |          |
|                                             | 10 Overpayment from prior year allowed as a credit. •                                                                 | 10                 | 1,600.   |
|                                             | 11 Withholding (Form 592-B and/or 593). •                                                                             | 11                 |          |
|                                             | 12 Total payments. Add line 8, line 9, line 10 and line 11. •                                                         | 12                 | 2,500.   |
|                                             | 13 Use tax. This is not a total line. See instructions. •                                                             | 13                 |          |
|                                             | 14 Payments balance. If line 12 is more than line 13, subtract line 13 from line 12. •                                | 14                 | 2,500.   |
|                                             | 15 Use tax balance. If line 13 is more than line 12, subtract line 12 from line 13. •                                 | 15                 |          |
|                                             | 16 Tax and fee due. If line 7 is more than line 14, subtract line 14 from line 7. •                                   | 16                 | 800.     |
|                                             | 17 Overpayment. If line 14 is more than line 7, subtract line 7 from line 14. •                                       | 17                 |          |

## Whole dollars only

|    |                                                                                                          |    |      |
|----|----------------------------------------------------------------------------------------------------------|----|------|
| 18 | Amount of line 17 to be credited to 2025 tax or fee.....                                                 | 18 |      |
| 19 | Refund. If the total of line 18 is less than line 17, subtract the total from line 17.....               | 19 |      |
| 20 | Penalties and interest. See instructions.....                                                            | 20 |      |
| 21 | Total amount due. Add line 15, line 16, line 18, and line 20, then subtract line 17 from the result..... | 21 | 800. |

**J** Principal business activity code (Do not leave blank)..... **18** [REDACTED]  
 Business activity SALES Product or service BEEF

**K** Enter the maximum number of members in the LLC at any time during the year. For multiple member LLCs, attach a California Schedule K-1 (568) for each of these members..... **1**

**L** Is this LLC an investment partnership? See General Information O..... ☐ Yes ☒ No

**M (1)** Is this LLC apportioning or allocating income to California using Schedule R?..... ☐ Yes ☒ No

**(2)** If "No," was this LLC registered in California without earning any income sourced in this state during the taxable year?..... ☒ ☐ Yes ☒ No

**N** Was there a distribution of property or a transfer (for example, by sale or death) of an LLC interest during the taxable year?..... ☐ Yes ☒ No

**P (1)** Does the LLC have any foreign (non-U.S.) nonresident members?..... ☐ Yes ☒ No

**(2)** Does the LLC have any domestic (non-foreign) nonresident members?..... ☐ Yes ☒ No

**(3)** Were Form 592, Form 592-A, Form 592-B, Form 592-F, and Form 592-PTE filed for these members?..... ☐ Yes ☒ No

**Q** Are any members in this LLC also LLCs or partnerships?..... ☐ Yes ☒ No

**R** Is this LLC under audit by the IRS or has it been audited in a prior year?..... ☐ Yes ☒ No

**S** Is this LLC a member or partner in another multiple member LLC or partnership?..... ☐ Yes ☒ No  
 If "Yes," complete Schedule EO, Part I.

**T** Is this LLC a publicly traded partnership as defined in IRC Section 469(k)(2)?..... ☒ ☐ Yes ☒ No

**U (1)** Is this LLC a business entity disregarded for tax purposes?..... ☒ Yes ☐ No

**(2)** If "Yes," see instructions and complete Page 1, Page 2, Page 3, Schedule B, Page 5, and Page 7, if applicable. Are there credits or credit carryovers attributable to the disregarded entity?..... ☐ Yes ☒ No

**(3)** If "Yes" to U(1), does the disregarded entity have total income derived from or attributable to California that is less than the LLC's total income from all sources?..... ☐ Yes ☒ No

**V** Has the LLC included a Reportable Transaction, or Listed Transaction within this return? (See instructions for definitions). If "Yes," complete and attach federal Form 8886 for each transaction. .... ☐ Yes ☒ No

**W** Did this LLC file the Federal Schedule M-3 (federal Form 1065)?..... ☐ Yes ☒ No

**X** Is this LLC a direct owner of an entity that filed a federal Schedule M-3?..... ☐ Yes ☒ No

**Y** Does the LLC have a beneficial interest in a trust or is it a grantor of a Trust?..... ☐ Yes ☒ No  
 If "Yes," attach schedule of trusts and federal identification numbers.

**Z** Does this LLC own an interest in a business entity disregarded for tax purposes?..... ☒ ☐ Yes ☒ No  
 If "Yes," complete Schedule EO, Part II.

**AA** Is any member of the LLC related (as defined in IRC Section 267(c)(4)) to any other member of the LLC?..... ☐ Yes ☒ No

**BB** Is any member of the LLC a trust for the benefit of any person related (as defined in IRC Section 267(c)(4)) to any other member?..... ☐ Yes ☒ No

(continued on Page 3)



THE [REDACTED]

(continued from Page 2)

CC (1) Is the LLC deferring any income from the disposition of assets? (see instructions) ..... ☐ Yes ☒ No

(2) If "Yes," enter the year of asset disposition .....

DD Is the LLC reporting previously deferred Income from:  
(see instructions) ..... ☐ Installment Sale    ☐ IRC §1031    ☐ IRC §1033    ☐ Other

EE "Doing business as" name. See instructions: .....

FF (1) Has this LLC operated as another entity type such as a Corporation, S Corporation, General Partnership, Limited Partnership, or Sole Proprietorship in the previous five (5) years? ..... ☐ Yes ☒ No

(2) If "Yes", provide prior FEIN(s) if different, business name(s), and entity type(s) for prior returns filed with the FTB and/or IRS (see instructions): .....

GG (1) Has this LLC previously operated outside California? ..... ☐ Yes ☒ No

(2) Is this the first year of doing business in California? ..... ☐ Yes ☒ No

HH Is the LLC a section 721(c) partnership, as defined in Treasury Regulations Section 1.721(c)-1T(b)(14)? ..... ☐ Yes ☒ No

II At any time during the tax year, were there any transfers between the LLC and its members subject to the disclosure requirements of Regulations section 1.707-8? ..... ☐ Yes ☒ No

JJ Check if the LLC: (1) ☐ Aggregated activities for IRC Section 465 at-risk purposes  
(2) ☐ Grouped activities for IRC Section 469 passive activity purposes

KK (1) Has this business entity previously filed an unclaimed property Holder Remit Report with the State Controller's Office? ..... ☐ Yes ☒ No

(2) If "Yes," when was the last report filed? (mm/dd/yyyy) ..... (3) Amount last remitted ■ \$ .....

Single Member LLC Information and Consent – Complete only if the LLC is disregarded.

● Federal TIN/SSN

Sole Owner's name (as shown on owner's return)

OS File no.

Street Address, City, State, and ZIP Code

● What type of entity is the ultimate owner of this SMLLC? See instructions. Check only one box:

- ☒ (1) Individual    ☐ (2) C Corporation    ☐ (3) Pass-Through (S corporation, partnership, LLC classified as a partnership)  
☐ (4) Estate/Trust    ☐ (5) Exempt Organization

Member's Consent Statement: I consent to the jurisdiction of the State of California to tax my LLC income and agree to file returns and pay tax as may be required by the Franchise Tax Board.

Signature ► Date 8/12/25

Sign Here

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. 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 return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of authorized member or manager

Date

Telephone

Authorized member or manager's email address (optional)

Paid Preparer's Use Only

Paid preparer's signature

Date

Check if self-employed ☒

PTIN

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

Firm

Tele

May the FTB discuss this return with the preparer shown above (see instructions)? ..... ☒ Yes ☐ No

**Schedule IW Limited Liability Company (LLC) Income Worksheet**

Enter your California income amounts on the worksheet. All amounts entered must be assigned for California law differences. Use only amounts that are from sources derived from or attributable to California when completing lines 1-17 of this worksheet. If your business is both within and outside of California, see Schedule IW instructions to assign the correct amounts to California. If the LLC is wholly within California, the total income amount is assigned to California and is entered beginning with line 1a. If the single member LLC (SMLLC) does not meet the 3 million criteria for filing Schedule B (568) and Schedule K (568), the SMLLC is still required to complete Schedule IW. Disregarded entities that do not meet the filing requirements to complete Schedule B or Schedule K should prepare Schedule IW by entering the California amounts attributable to the disregarded entity from the member's federal Schedule B, C, D, E, F (Form 1040), or additional schedules associated with other activities. Do not enter amounts on this worksheet that have already been reported by another LLC to determine its fee.

See instructions on page 14 of the Form 568 Booklet for more information on how to complete Schedule IW.

|            |                                                                                                                                                                                                                                 |                                            |                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------|
| <b>1 a</b> | Total California income from Form 568, Schedule B, line 3. See instructions . . . .                                                                                                                                             | <input checked="" type="radio"/> <b>1a</b> | <u>94,275.</u>              |
| <b>b</b>   | Enter the California cost of goods sold from Form 568, Schedule B, line 2 and from federal Schedule F (Form 1040) (plus California adjustments) associated with the receipts assigned to California on lines 1a and 4 . . . . . | <input checked="" type="radio"/> <b>1b</b> | <u>409,247.</u>             |
| <b>2 a</b> | If the answer to Question U(1) on Form 568 Side 2, is "Yes", include the gross income of this disregarded entity that is not included in lines 1 and 8 through 16 . . . . .                                                     | <input checked="" type="radio"/> <b>2a</b> | <u>                    </u> |
| <b>b</b>   | Enter the cost of goods sold of disregarded entities associated with the receipts assigned to California on line 2a . . . . .                                                                                                   | <input checked="" type="radio"/> <b>2b</b> | <u>                    </u> |
| <b>3 a</b> | LLC's distributive share of ordinary income from pass-through entities . . . . .                                                                                                                                                | <input checked="" type="radio"/> <b>3a</b> | <u>                    </u> |
| <b>b</b>   | Enter the LLC's distributive share of cost of goods sold from other pass-through entities associated with the receipt assigned to California on line 3a (see Schedule K-1s (565), Table 3, line 1a) . . . . .                   | <input checked="" type="radio"/> <b>3b</b> | <u>                    </u> |
| <b>c</b>   | Enter the LLC's distributive share of deductions from other pass-through entities associated with the receipt assigned to California on line 3a (see Schedule K-1s (565), Table 3, line 1b) . . . . .                           | <input checked="" type="radio"/> <b>3c</b> | <u>                    </u> |
| <b>4</b>   | Add gross farm income from federal Schedule F (Form 1040). Use California amounts . . . . .                                                                                                                                     | <input checked="" type="radio"/> <b>4</b>  | <u>                    </u> |
| <b>5</b>   | Enter the total of other income (not loss) from Form 568, Schedule B, line 10 . . . . .                                                                                                                                         | <input checked="" type="radio"/> <b>5</b>  | <u>                    </u> |
| <b>6</b>   | Enter the total gains (not losses) from Form 568, Schedule B, line 8 . . . . .                                                                                                                                                  | <input checked="" type="radio"/> <b>6</b>  | <u>                    </u> |
| <b>7</b>   | Add line 1a through line 6 . . . . .                                                                                                                                                                                            | <input checked="" type="radio"/> <b>7</b>  | <u>503,522.</u>             |
| <b>8</b>   | <b>California rental real estate</b>                                                                                                                                                                                            |                                            |                             |
| <b>a</b>   | Enter the total gross rents from federal Form 8825, line 18a . . . . .                                                                                                                                                          | <input checked="" type="radio"/> <b>8a</b> | <u>                    </u> |
| <b>b</b>   | Enter the total gross rents from all Schedule K-1s (565), Table 3, line 2 . . . . .                                                                                                                                             | <input checked="" type="radio"/> <b>8b</b> | <u>                    </u> |
| <b>c</b>   | Add line 8a and line 8b . . . . .                                                                                                                                                                                               | <input checked="" type="radio"/> <b>8c</b> | <u>                    </u> |
| <b>9</b>   | <b>Other California rentals.</b>                                                                                                                                                                                                |                                            |                             |
| <b>a</b>   | Enter the amount from Schedule K (568), line 3a . . . . .                                                                                                                                                                       | <input checked="" type="radio"/> <b>9a</b> | <u>                    </u> |
| <b>b</b>   | Enter the amount from all Schedule K-1s (565), Table 3, line 3 . . . . .                                                                                                                                                        | <input checked="" type="radio"/> <b>9b</b> | <u>                    </u> |
| <b>c</b>   | Add lines 9a and 9b . . . . .                                                                                                                                                                                                   | <input checked="" type="radio"/> <b>9c</b> | <u>                    </u> |
| <b>10</b>  | <b>California interest.</b> Enter the amount from Form 568, Schedule K, line 5 . . . . .                                                                                                                                        | <input checked="" type="radio"/> <b>10</b> | <u>                    </u> |
| <b>11</b>  | <b>California dividends.</b> Enter the amount from Form 568, Schedule K, line 6 . . . . .                                                                                                                                       | <input checked="" type="radio"/> <b>11</b> | <u>                    </u> |
| <b>12</b>  | <b>California royalties.</b> Enter the amount from Form 568, Schedule K, line 7 . . . . .                                                                                                                                       | <input checked="" type="radio"/> <b>12</b> | <u>                    </u> |
| <b>13</b>  | <b>California capital gains.</b> Enter the capital gains (not losses) included in the amounts from Form 568, Schedule K, lines 8 and 9 . . . . .                                                                                | <input checked="" type="radio"/> <b>13</b> | <u>                    </u> |
| <b>14</b>  | <b>California 1231 gains.</b> Enter the amount of total gains (not losses) from Form 568, Schedule K, line 10a . . . . .                                                                                                        | <input checked="" type="radio"/> <b>14</b> | <u>                    </u> |
| <b>15</b>  | <b>Other California portfolio income (not loss).</b> Enter the amount from Form 568, Schedule K, line 11a . . . . .                                                                                                             | <input checked="" type="radio"/> <b>15</b> | <u>                    </u> |
| <b>16</b>  | <b>Other California income (not loss) not included in line 5.</b> Enter the amount from Form 568, Schedule K, line 11b . . . . .                                                                                                | <input checked="" type="radio"/> <b>16</b> | <u>                    </u> |
| <b>17</b>  | <b>Total California income.</b> Add lines 7, 8c, 9c, 10, 11, 12, 13, 14, 15, and 16. Line 17 may not be a negative number. Enter here and on Form 568, Page 1, line 1. If less than zero enter -0- . . . . .                    | <input checked="" type="radio"/> <b>17</b> | <u>503,522.</u>             |



If amount of payment is zero, do not mail this voucher.

**When to pay:**

**Fiscal Year** — File and Pay by the 15th day of the 4th month after the beginning of the taxable year.

**Calendar Year** — File and Pay by April 15, 2025.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Web Pay for businesses** LLCs can make an immediate payment or schedule payments up to a year in advance.
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.



**Where to pay:** Using black or blue ink, make a check or money order payable to the "Franchise Tax Board." Write the California SOS file number, FEIN, and "2025 FTB 3522" on the check or money order. Detach the payment voucher from the bottom of the page. Enclose, but **do not** staple, your payment with the voucher and mail to:



Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER

DETACH HERE

TAXABLE YEAR

CALIFORNIA FORM

**2025 LLC Tax Voucher**

**3522**

THE [REDACTED] 02 [REDACTED] 025

25

FORM 0

Amount of Payment

800.



If amount of payment is zero, do not mail this form.

**When to pay:**

**Fiscal Year** — File and pay by 15th day of the 6th month of the current taxable year.

**Calendar Year** — File and Pay by June 16, 2025.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Web Pay for businesses**

LLCs can make an immediate payment or schedule payments for up to a year in advance

- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.



**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number or FEIN and "2025 FTB 3536" on the check or money order. Detach form below. Enclose, but **do not** staple payment with form and mail to:



Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

TAXABLE YEAR

**2025****Estimated Fee for LLCs**

CALIFORNIA FORM

**3536 (LLC)**

202028810096 WAGY [REDACTED]  
TYB 01-01-2025 TY [REDACTED] 025  
THE [REDACTED]

25

FORM 0

R

Amount of Payment

2500.

Voucher at bottom of page

Do not mail a paper copy of the LLC tax return with payment voucher.  
If the amount of payment is zero, do not mail this voucher.

**When to pay:** The tax liability must be paid by the original due date of the return.  
For LLCs classified as partnerships, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.

**SMLLCs**

- For SMLLCs owned by pass-through entities (S corporations, partnerships, and LLCs classified as partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
- For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Web Pay for businesses.** LLCs can make an immediate payment or schedule payments for up to a year in advance
- Credit Card (service fee)



For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.

**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number or FEIN and "2024 FTB 3588" on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:



Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER

DETACH HERE

TAXABLE YEAR

2024

Payment Voucher for  
LLC e-filed Returns

CALIFORNIA FORM

3588 (e-file)

202028810096

TYB 01-01-2024

THE

024

24

FORM 0

Amount of Payment

800.



Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2024****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE

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

|   |                                                                                            |   |          |
|---|--------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs)    | 1 | 503,522. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) | 2 | 503,522. |
| 3 | Refund (Form 568, line 19)                                                                 | 3 |          |
| 4 | Total amount due (Form 568, line 21)                                                       | 4 | 800.     |

**Part II Settle Your Account Electronically for Taxable Year 2024**5 ☐ Electronic funds withdrawal

5a Tax amount

5b Withdrawal date (mm/dd/yyyy)

5c PTE amount

5d Withdrawal date (mm/dd/yyyy)

**Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2025** This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 6 Amount                       |                    |                       |
| 7 Withdrawal date (mm/dd/yyyy) |                    |                       |

**Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2025**

|                                | First Payment |
|--------------------------------|---------------|
| 8 Amount                       |               |
| 9 Withdrawal date (mm/dd/yyyy) |               |

**Part V Banking Information** (Have you verified the LLC's banking information?)

10 Routing number

11 Account number

12 Type of account: ☐ Checking☐ Savings**Part VI Declaration of Authorized Member or Manager**

I authorize the limited liability company account to be settled as designated in Part II. If I check box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a, line 5c, any 2025 annual tax or estimated fee payment amounts listed on Part III, line 6 and on Part IV, line 8 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2024 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

Signature of authorized member or manager

Date

**MEMBER**  
Title**Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature

Date

Check if also paid preparer ☒Check if self-employed ☒

ERO's PTIN

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

Firm's FEIN

CA

ZIP code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature

Date

Check if self-employed ☐

Paid preparer's PTIN

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

Firm's FEIN

ZIP code

**FEDERAL FORMS**

|               |                                             |
|---------------|---------------------------------------------|
| Form 1040     | 2023 U.S. Individual Income Tax Return      |
| Schedule 1    | Additional Income and Adjustments to Income |
| Schedule 2    | Additional Taxes                            |
| Schedule 3    | Additional Credits and Payments             |
| Schedule B    | Interest and Dividend Income                |
| Schedule C    | Profit or Loss From Business                |
| Schedule E    | Supplemental Income and Loss                |
| Schedule E p2 | Supplemental Income and Loss                |
| Schedule SE   | Self-Employment Tax                         |
| Form 4868     | Application for Automatic Extension         |
| Form 4952     | Investment Interest Expense Deduction       |
| Form 7206     | Self-Employed Health Insurance Deduction    |
| Form 8582     | Passive Activity Loss Limitations           |
| Form 8879     | IRS e-file Signature Authorization          |
| Form 8995     | Qualified Business Income Deduction         |

**CALIFORNIA FORMS**

|               |                                                   |
|---------------|---------------------------------------------------|
| Form 540      | 2023 California Resident Income Tax Return        |
| Schedule CA   | California Adjustments                            |
| Form 3526     | Investment Interest Expense Deduction             |
| Form 3801     | Passive Activity Loss Limitations                 |
| Schedule A    | Itemized Deductions                               |
| Form 8879     | California e-file Signature Authorization         |
| Form 568      | Limited Liability Company Return of Income        |
| Form 3522     | Limited Liability Company Tax Voucher             |
| Form 3536     | Estimated Fees for LLCs                           |
| Form 8453-LLC | e-File Return Authorization for Limited Liability |

**FEE SUMMARY**

|                 |    |        |
|-----------------|----|--------|
| Preparation Fee | \$ | 300.00 |
| Amount Due      | \$ | 300.00 |



|                                           | 2023    | 2022    | Diff    |
|-------------------------------------------|---------|---------|---------|
| <b>INCOME</b>                             |         |         |         |
| Wages, salaries, tips, etc.....           | 18,365  | 10,039  | 8,326   |
| Interest income.....                      | 5,742   | 2,272   | 3,470   |
| Business income.....                      | 166,262 | 84,463  | 81,799  |
| Rent, royalty, partnership, SCorp, trust  | 10,981  | 11,924  | -943    |
| Other income.....                         | -17,110 | -10,039 | -7,071  |
| Total income.....                         | 184,240 | 98,659  | 85,581  |
| <b>ADJUSTMENTS TO INCOME</b>              |         |         |         |
| Deductible part of self-employment tax..  | 11,746  | 5,967   | 5,779   |
| Self-employed health insurance.....       | 10,790  | 5,079   | 5,711   |
| Total adjustments.....                    | 22,536  | 11,046  | 11,490  |
| Adjusted gross income.....                | 161,704 | 87,613  | 74,091  |
| <b>ITEMIZED DEDUCTIONS</b>                |         |         |         |
| Taxes.....                                | 10,000  | 10,000  | 0       |
| Interest.....                             | 10,922  | 6,654   | 4,268   |
| Contributions.....                        | 451     | 400     | 51      |
| Other miscellaneous deductions.....       | 0       | 311     | -311    |
| Total itemized deductions.....            | 21,373  | 17,365  | 4,008   |
| <b>TAX COMPUTATION</b>                    |         |         |         |
| Standard deduction.....                   | 27,700  | 25,900  | 1,800   |
| Larger of itemized or standard deduction  | 27,700  | 25,900  | 1,800   |
| Qualified business income deduction.....  | 26,801  | 12,343  | 14,458  |
| Taxable income.....                       | 107,203 | 49,370  | 57,833  |
| Tax before credits.....                   | 14,200  | 5,514   | 8,686   |
| <b>CREDITS</b>                            |         |         |         |
| Total credits.....                        | 0       | 0       | 0       |
| Tax after credits.....                    | 14,200  | 5,514   | 8,686   |
| <b>OTHER TAXES</b>                        |         |         |         |
| Self-employment tax.....                  | 23,492  | 11,934  | 11,558  |
| Total tax.....                            | 37,692  | 17,448  | 20,244  |
| <b>PAYMENTS &amp; REFUNDABLE CREDITS</b>  |         |         |         |
| Federal income tax withheld.....          | 345     | 608     | -263    |
| Estimated tax payments.....               | 23,000  | 39,840  | -16,840 |
| Amount paid with extension.....           | 15,000  | 0       | 15,000  |
| Total payments.....                       | 38,345  | 40,448  | -2,103  |
| <b>REFUND OR AMOUNT DUE</b>               |         |         |         |
| Amount overpaid.....                      | 653     | 23,000  | -22,347 |
| Applied to next year's estimated tax..... | 653     | 23,000  | -22,347 |
| Amount you owe.....                       | 0       | 0       | 0       |
| <b>TAX RATES</b>                          |         |         |         |
| Ordinary income tax bracket.....          | 22.0%   | 12.0%   | 10.0%   |
| Effective tax rate.....                   | 35.2%   | 35.3%   | -0.1%   |



|                                           | 2023    | 2022   | Diff   |
|-------------------------------------------|---------|--------|--------|
| <b>FEDERAL ADJUSTED GROSS INCOME</b>      |         |        |        |
| Federal adjusted gross income.....        | 161,704 | 87,613 | 74,091 |
| <b>ADJUSTED GROSS INCOME</b>              |         |        |        |
| Adjusted gross income.....                | 161,704 | 87,613 | 74,091 |
| <b>ITEMIZED DEDUCTIONS</b>                |         |        |        |
| Itemized deduction before limitation..... | 18,365  | 14,263 | 4,102  |
| California itemized deductions.....       | 18,365  | 14,263 | 4,102  |
| California standard deduction.....        | 10,726  | 10,404 | 322    |
| <b>TAX COMPUTATION</b>                    |         |        |        |
| Total taxable income.....                 | 143,339 | 73,350 | 69,989 |
| Tax.....                                  | 6,636   | 1,772  | 4,864  |
| Exemption credits.....                    | 288     | 280    | 8      |
| Net tax.....                              | 6,348   | 1,492  | 4,856  |
| <b>PAYMENTS</b>                           |         |        |        |
| California income tax withheld.....       | 0       | 47     | -47    |
| Estimated tax payments.....               | 8,955   | 10,400 | -1,445 |
| Total payments.....                       | 8,955   | 10,447 | -1,492 |
| <b>REFUND OR AMOUNT DUE</b>               |         |        |        |
| Amount overpaid.....                      | 2,607   | 8,955  | -6,348 |
| Applied to next year's estimated tax..... | 2,607   | 8,955  | -6,348 |
| Amount you owe.....                       | 0       | 0      | 0      |
| <b>TAX RATES</b>                          |         |        |        |
| Marginal tax rate.....                    | 9.3%    | 4.0%   | 5.3%   |
| Effective tax rate.....                   | 4.4%    | 2.0%   | 2.4%   |

Client

**California Disclosure Statements****Statement: Use of information**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the California Franchise Tax Board, as applicable by law.

An ERO shall not disclose or use any tax return information for a purpose other than preparing, assisting in preparing, obtaining or providing services in connection with the preparation of tax returns. Disclosure among accepted participants in California's e-file Program for preparing and transmitting the return information is permissible.

**Statement: Refund Expectations**

California Franchise Tax Board is providing a URL about refund processing. Industry partners must use this URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read. For more information, please visit

<https://www.ftb.ca.gov/refund/index.asp>

**Statement: Driver's License/ID Card Expectations**

California driver's license or state ID card information is not required to e-file a California tax return and tax returns will not be rejected if this information isn't provided. Providing this information will help expedite the tax return process time, as well as combat stolen identity tax fraud. For more information, please visit

<https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html>

## Forms needed for this return

Federal: 1040, Sch 1, Sch 2, Sch 3, Sch B, Sch C, Sch E, Sch E p2, Sch SE  
 4868, 4952, 7206, 8582, 8879, 8995  
 California: 540, Sch CA, 3526, 3801, Sch A, e-file Instructions, e-file Consent  
 e-file Form 8879, 568, 3522, 3536, 8453-LLC

## Tax Rates

|            | <u>Marginal</u> | <u>Effective</u> |
|------------|-----------------|------------------|
| Federal    | 22.0%           | 35.2%            |
| California | 9.3%            | 4.4%             |

## Carryovers to 2024

Federal Carryovers

|                                  |      |
|----------------------------------|------|
| Unallowed Passive Losses         | 389. |
| AMT Unallowed Passive Losses     | 389. |
| Investment Interest - Sch. A     | 270. |
| AMT Investment Interest - Sch. A | 270. |

California Carryovers

|                                  |      |
|----------------------------------|------|
| Unallowed Passive Losses         | 389. |
| AMT Unallowed Passive Losses     | 389. |
| Investment Interest - Sch. A     | 270. |
| AMT Investment Interest - Sch. A | 270. |

## Estimates

## Federal Estimates

|         | <u>Estimate</u> | <u>Overpayment</u> | <u>Balance</u> |
|---------|-----------------|--------------------|----------------|
| 4/15/24 | 164.            | 164.               | 0.             |
| 6/17/24 | 163.            | 163.               | 0.             |
| 9/16/24 | 163.            | 163.               | 0.             |
| 1/15/25 | 163.            | 163.               | 0.             |
| Total   | \$ 653.         | \$ 653.            | \$ 0.          |

## California Estimates

|         | <u>Estimate</u> | <u>Overpayment</u> | <u>Balance</u> |
|---------|-----------------|--------------------|----------------|
| 4/15/24 | 782.            | 782.               | 0.             |
| 6/17/24 | 1,043.          | 1,043.             | 0.             |
| 9/16/24 | 0.              | 0.                 | 0.             |
| 1/15/25 | 782.            | 782.               | 0.             |
| Total   | \$ 2,607.       | \$ 2,607.          | \$ 0.          |

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**FTB e-file**  
**Tax Return Signature / Consent to Disclosure**

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**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2023 e-file Handbook for Authorized e-file Providers*.

-----

**ERO Signature**

I am signing this Tax Return by entering my PIN below.

ERO's PIN XXXXXXXXXX  
(enter EFIN plus 5 Self-Selected numerics)



**IRS e-file Signature Authorization**

- ERO must obtain and retain completed Form 8879.
- Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ►

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

|   |                                                               |   |          |
|---|---------------------------------------------------------------|---|----------|
| 1 | Adjusted gross income                                         | 1 | 161,704. |
| 2 | Total tax                                                     | 2 | 37,692.  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 345.     |
| 4 | Amount you want refunded to you                               | 4 |          |
| 5 | Amount you owe                                                | 5 |          |

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

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

☒ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ►

Date ► 3/22/2024

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

☒ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ►

Date ► 3/22/2024

**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and \_\_\_\_\_ Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►

Date ► 3/22/2024

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

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

Form 8879 (Rev. 01-2021)

Make your check payable to the "United States Treasury"  
include your SSN, daytime phone # and "2023 Form 4868"  
Mail your payment to:



▼ DETACH HERE ▼

Form **4868**

Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**

For calendar year 2023, or other tax year beginning

, 2023, ending

FDIA4601L 06/15/23

1032

**2023**

**Part I Identification**

1  
[Redacted]

2 [Redacted] 3 [Redacted]

**Part II Individual Income Tax**

|   |                                                                                                                                |                          |
|---|--------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 4 | Estimate of total tax liability for 2023 .. \$                                                                                 | 37,692.                  |
| 5 | Total 2023 payments .....                                                                                                      | 23,345.                  |
| 6 | <b>Balance due.</b> Subtract line 5 from line 4.<br>See instructions .....                                                     | 14,347.                  |
| 7 | Amount you're paying<br>(see instructions) .....                                                                               | 15,000.                  |
| 8 | Check here if you're "out of the country" and a U.S.<br>citizen or resident. See instructions. ....                            | <input type="checkbox"/> |
| 9 | Check here if you file Form 1040-NR and didn't receive<br>wages as an employee subject to U.S. income tax<br>withholding. .... | <input type="checkbox"/> |



|                                                                                                                         |                                     |                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| For the year Jan. 1—Dec. 31, 2023, or other tax year beginning _____, ending _____                                      |                                     | See separate instructions.                                                                                                                                                                                                                          |
| Your first name and middle initial _____ Last name _____                                                                |                                     | <b>Your social security number</b><br>_____                                                                                                                                                                                                         |
| If joint return, spouse's first name and middle initial _____ Last name _____                                           |                                     | <b>Spouse's social security number</b><br>_____                                                                                                                                                                                                     |
| Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____                        |                                     | <b>Presidential Election Campaign</b><br>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.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |
| City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____ |                                     |                                                                                                                                                                                                                                                     |
| Foreign country name _____                                                                                              | Foreign province/state/county _____ |                                                                                                                                                                                                                                                     |

|                                                                                                                                                                                        |                                                                                          |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>Filing Status</b>                                                                                                                                                                   | <input type="checkbox"/> Single                                                          | <input type="checkbox"/> Head of household (HOH)           |
| Check only one box.                                                                                                                                                                    | <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | <input type="checkbox"/> Qualifying surviving spouse (QSS) |
|                                                                                                                                                                                        | <input type="checkbox"/> Married filing separately (MFS)                                 |                                                            |
| 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: _____ |                                                                                          |                                                            |

|                       |                                                                                                                                                                                                                                           |                                                                     |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>Digital Assets</b> | At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|

|                           |                                                                                                                                                                                                                         |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Standard Deduction</b> | <b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                      |                                                                                                          |                                                                                                           |
|----------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>Age/Blindness</b> | <b>You:</b> <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind | <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind |
|----------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|

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

|                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                 |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------|
| <b>Income</b>                                                                                                                                                                                                                                                     | <b>1 a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .                                                   | <b>1a</b>                                       | 18,365.  |
|                                                                                                                                                                                                                                                                   | <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>                                       |          |
|                                                                                                                                                                                                                                                                   | <b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>                                                 |                                                 |          |
|                                                                                                                                                                                                                                                                   | <b>z</b> Add lines 1a through 1h . . . . .                                                                                     | <b>1z</b>                                       | 18,365.  |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.                                                                                                                                                                                   | <b>2 a</b> Tax-exempt interest . . . . . <b>2a</b>                                                                             | <b>b</b> Taxable interest . . . . . <b>2b</b>   | 5,742.   |
|                                                                                                                                                                                                                                                                   | <b>3 a</b> Qualified dividends . . . . . <b>3a</b>                                                                             | <b>b</b> Ordinary dividends . . . . . <b>3b</b> |          |
|                                                                                                                                                                                                                                                                   | <b>4 a</b> IRA distributions . . . . . <b>4a</b>                                                                               | <b>b</b> Taxable amount . . . . . <b>4b</b>     |          |
|                                                                                                                                                                                                                                                                   | <b>5 a</b> Pensions and annuities . . . . . <b>5a</b>                                                                          | <b>b</b> Taxable amount . . . . . <b>5b</b>     |          |
|                                                                                                                                                                                                                                                                   | <b>6 a</b> Social security benefits . . . . . <b>6a</b>                                                                        | <b>b</b> Taxable amount . . . . . <b>6b</b>     |          |
|                                                                                                                                                                                                                                                                   | <b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>    |                                                 |          |
| Attach Sch. B if required.                                                                                                                                                                                                                                        | <b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/> | <b>7</b>                                        |          |
|                                                                                                                                                                                                                                                                   | <b>8</b> Additional income from Schedule 1, line 10 . . . . .                                                                  | <b>8</b>                                        | 160,133. |
|                                                                                                                                                                                                                                                                   | <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .                                | <b>9</b>                                        | 184,240. |
|                                                                                                                                                                                                                                                                   | <b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .                                                             | <b>10</b>                                       | 22,536.  |
|                                                                                                                                                                                                                                                                   | <b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .                                    | <b>11</b>                                       | 161,704. |
|                                                                                                                                                                                                                                                                   | <b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .                                         | <b>12</b>                                       | 27,700.  |
|                                                                                                                                                                                                                                                                   | <b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .                                          | <b>13</b>                                       | 26,801.  |
| Standard Deduction for —<br>• Single or Married filing separately, \$13,850<br>• Married filing jointly or Qualifying surviving spouse, \$27,700<br>• Head of household, \$20,800<br>• If you checked any box under <b>Standard Deduction</b> , see instructions. | <b>14</b> Add lines 12 and 13 . . . . .                                                                                        | <b>14</b>                                       | 54,501.  |
|                                                                                                                                                                                                                                                                   | <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>                                       | 107,203. |

**Tax and Credits**

|           |                                                                                           |           |                          |
|-----------|-------------------------------------------------------------------------------------------|-----------|--------------------------|
| <b>16</b> | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 | <b>16</b> | 14,200.                  |
| <b>2</b>  | <input type="checkbox"/> 4972                                                             | <b>3</b>  | <input type="checkbox"/> |
| <b>17</b> | Amount from Schedule 2, line 3                                                            | <b>17</b> |                          |
| <b>18</b> | Add lines 16 and 17                                                                       | <b>18</b> | 14,200.                  |
| <b>19</b> | Child tax credit or credit for other dependents from Schedule 8812                        | <b>19</b> |                          |
| <b>20</b> | Amount from Schedule 3, line 8                                                            | <b>20</b> |                          |
| <b>21</b> | Add lines 19 and 20                                                                       | <b>21</b> | 0.                       |
| <b>22</b> | Subtract line 21 from line 18. If zero or less, enter -0-                                 | <b>22</b> | 14,200.                  |
| <b>23</b> | Other taxes, including self-employment tax, from Schedule 2, line 21                      | <b>23</b> | 23,492.                  |
| <b>24</b> | Add lines 22 and 23. This is your <b>total tax</b>                                        | <b>24</b> | 37,692.                  |

**Payments**

|           |                                                                                                 |            |         |
|-----------|-------------------------------------------------------------------------------------------------|------------|---------|
| <b>25</b> | Federal income tax withheld from:                                                               |            |         |
| <b>a</b>  | Form(s) W-2                                                                                     | <b>25a</b> | 345.    |
| <b>b</b>  | Form(s) 1099                                                                                    | <b>25b</b> |         |
| <b>c</b>  | Other forms (see instructions)                                                                  | <b>25c</b> |         |
| <b>d</b>  | Add lines 25a through 25c                                                                       | <b>25d</b> | 345.    |
| <b>26</b> | 2023 estimated tax payments and amount applied from 2022 return                                 | <b>26</b>  | 23,000. |
| <b>27</b> | Earned income credit (EIC)                                                                      | <b>27</b>  |         |
| <b>28</b> | Additional child tax credit from Schedule 8812                                                  | <b>28</b>  |         |
| <b>29</b> | American opportunity credit from Form 8863, line 8                                              | <b>29</b>  |         |
| <b>30</b> | Reserved for future use                                                                         | <b>30</b>  |         |
| <b>31</b> | Amount from Schedule 3, line 15                                                                 | <b>31</b>  | 15,000. |
| <b>32</b> | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> | <b>32</b>  | 15,000. |
| <b>33</b> | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                 | <b>33</b>  | 38,345. |

If you have a qualifying child, attach Sch. EIC.

**Refund**

|            |                                                                                                                   |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | <b>34</b>  | 653.                                                                     |
| <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>35a</b> | 0.                                                                       |
| <b>b</b>   | Routing number                                                                                                    | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number                                                                                                    |            |                                                                          |
| <b>36</b>  | Amount of line 34 you want <b>applied to your 2024 estimated tax</b>                                              | <b>36</b>  | 653.                                                                     |

Direct deposit?  
See instructions.

**Amount You Owe**

|           |                                                                                                                                                                                            |           |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>37</b> | 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. | <b>37</b> |  |
| <b>38</b> | Estimated tax penalty (see instructions)                                                                                                                                                   | <b>38</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS?  
See instructions ☒ **Yes**. Complete below. ☐ **No**

|                 |           |                                      |
|-----------------|-----------|--------------------------------------|
| Designee's name | Phone no. | Personal identification number (PIN) |
|-----------------|-----------|--------------------------------------|

**Sign Here**

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

Joint return?  
See instructions.  
Keep a copy for your records.

|                                                               |               |                                             |                                                                                   |
|---------------------------------------------------------------|---------------|---------------------------------------------|-----------------------------------------------------------------------------------|
| Your signature                                                | Date          | Your occupation<br><b>SELF EMPLOYED</b>     | 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<br><b>SELF EMPLOYED</b> | 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:<br><input checked="" type="checkbox"/> Self-employed |
| Firm's name     | Firm's address       |      | Phone no. | Firm's EIN                                                     |



**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Your social security number

**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  | 166,262. |
| 4  | Other gains or (losses). Attach Form 4797 .....                                                                                                 | 4  |          |
| 5  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....                                               | 5  | 10,981.  |
| 6  | Farm income or (loss). Attach Schedule F .....                                                                                                  | 6  |          |
| 7  | Unemployment compensation .....                                                                                                                 | 7  |          |
| 8  | Other income:                                                                                                                                   |    |          |
| a  | Net operating loss .....                                                                                                                        | 8a | ( )      |
| b  | Gambling .....                                                                                                                                  | 8b |          |
| c  | Cancellation of debt .....                                                                                                                      | 8c |          |
| d  | Foreign earned income exclusion from Form 2555 .....                                                                                            | 8d | ( )      |
| e  | Income from Form 8853 .....                                                                                                                     | 8e |          |
| f  | Income from Form 8889 .....                                                                                                                     | 8f |          |
| g  | Alaska Permanent Fund dividends .....                                                                                                           | 8g |          |
| h  | Jury duty pay .....                                                                                                                             | 8h |          |
| i  | Prizes and awards .....                                                                                                                         | 8i |          |
| j  | Activity not engaged in for profit income .....                                                                                                 | 8j |          |
| k  | Stock options .....                                                                                                                             | 8k |          |
| l  | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property ..... | 8l |          |
| m  | Olympic and Paralympic medals and USOC prize money (see instructions) ..                                                                        | 8m |          |
| n  | Section 951(a) inclusion (see instructions) .....                                                                                               | 8n |          |
| o  | Section 951A(a) inclusion (see instructions) .....                                                                                              | 8o |          |
| p  | Section 461(l) excess business loss adjustment .....                                                                                            | 8p |          |
| q  | Taxable distributions from an ABLE account (see instructions) .....                                                                             | 8q |          |
| r  | Scholarship and fellowship grants not reported on Form W-2 .....                                                                                | 8r |          |
| s  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....                                                        | 8s | ( )      |
| t  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....                                   | 8t |          |
| u  | Wages earned while incarcerated .....                                                                                                           | 8u |          |
| z  | Other income. List type and amount: <u>See Statement 1</u>                                                                                      | 8z | -17,110. |
| 9  | Total other income. Add lines 8a through 8z .....                                                                                               | 9  | -17,110. |
| 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 | 160,133. |

**Part II Adjustments to Income**

|     |                                                                                                                                                                 |     |         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 11  | Educator expenses.....                                                                                                                                          | 11  |         |
| 12  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....                                          | 12  |         |
| 13  | Health savings account deduction. Attach Form 8889.....                                                                                                         | 13  |         |
| 14  | Moving expenses for members of the Armed Forces. Attach Form 3903.....                                                                                          | 14  |         |
| 15  | Deductible part of self-employment tax. Attach Schedule SE.....                                                                                                 | 15  | 11,746. |
| 16  | Self-employed SEP, SIMPLE, and qualified plans.....                                                                                                             | 16  |         |
| 17  | Self-employed health insurance deduction.....                                                                                                                   | 17  | 10,790. |
| 18  | Penalty on early withdrawal of savings.....                                                                                                                     | 18  |         |
| 19a | Alimony paid.....                                                                                                                                               | 19a |         |
| b   | Recipient's SSN.....                                                                                                                                            |     |         |
| c   | Date of original divorce or separation agreement (see instructions): .....                                                                                      |     |         |
| 20  | IRA deduction.....                                                                                                                                              | 20  |         |
| 21  | Student loan interest deduction.....                                                                                                                            | 21  |         |
| 22  | Reserved for future use.....                                                                                                                                    | 22  |         |
| 23  | Archer MSA deduction.....                                                                                                                                       | 23  |         |
| 24  | Other adjustments:                                                                                                                                              |     |         |
| a   | Jury duty pay (see instructions).....                                                                                                                           | 24a |         |
| b   | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....                                       | 24b |         |
| c   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....                                                   | 24c |         |
| d   | Reforestation amortization and expenses.....                                                                                                                    | 24d |         |
| e   | Repayment of supplemental unemployment benefits under the Trade Act of 1974.....                                                                                | 24e |         |
| f   | Contributions to section 501(c)(18)(D) pension plans.....                                                                                                       | 24f |         |
| g   | Contributions by certain chaplains to section 403(b) plans.....                                                                                                 | 24g |         |
| h   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....                                              | 24h |         |
| i   | Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations..... | 24i |         |
| j   | Housing deduction from Form 2555.....                                                                                                                           | 24j |         |
| k   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....                                                                                  | 24k |         |
| z   | Other adjustments. List type and amount: .....                                                                                                                  | 24z |         |
| 25  | Total other adjustments. Add lines 24a through 24z.....                                                                                                         | 25  |         |
| 26  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....                    | 26  | 22,536. |

Schedule 1 (Form 1040) 2023

**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](https://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2023**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> | Alternative minimum tax. Attach Form 6251.....                                    | <b>1</b> | 0. |
| <b>2</b> | Excess advance premium tax credit repayment. Attach Form 8962.....                | <b>2</b> |    |
| <b>3</b> | Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17..... | <b>3</b> | 0. |

**Part II Other Taxes**

|           |                                                                                                                                              |           |         |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>4</b>  | Self-employment tax. Attach Schedule SE.....                                                                                                 | <b>4</b>  | 23,492. |
| <b>5</b>  | Social security and Medicare tax on unreported tip income.<br>Attach Form 4137.....                                                          | <b>5</b>  |         |
| <b>6</b>  | Uncollected social security and Medicare tax on wages.<br>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 type="checkbox"/> | <b>8</b>  |         |
| <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> |         |
| <b>12</b> | Net investment income tax. Attach Form 8960.....                                                                                             | <b>12</b> |         |
| <b>13</b> | Uncollected social security and Medicare or RRTA tax on tips or group-term life<br>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)

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 2 (Form 1040) 2023**

**Part II Other Taxes** (continued)

|           |                                                                                                                                                          |            |         |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>17</b> | Other additional taxes:                                                                                                                                  |            |         |
| <b>a</b>  | Recapture of other credits. List type, form number, and amount:                                                                                          | <b>17a</b> |         |
| <b>b</b>  | Recapture of federal mortgage subsidy, if you sold your home see instructions.                                                                           | <b>17b</b> |         |
| <b>c</b>  | Additional tax on HSA distributions. Attach Form 8889.                                                                                                   | <b>17c</b> |         |
| <b>d</b>  | Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.                                                             | <b>17d</b> |         |
| <b>e</b>  | Additional tax on Archer MSA distributions. Attach Form 8853.                                                                                            | <b>17e</b> |         |
| <b>f</b>  | Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.                                                                                | <b>17f</b> |         |
| <b>g</b>  | Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.                                         | <b>17g</b> |         |
| <b>h</b>  | Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.                                  | <b>17h</b> |         |
| <b>i</b>  | Compensation you received from a nonqualified deferred compensation plan described in section 457A.                                                      | <b>17i</b> |         |
| <b>j</b>  | Section 72(m)(5) excess benefits tax.                                                                                                                    | <b>17j</b> |         |
| <b>k</b>  | Golden parachute payments.                                                                                                                               | <b>17k</b> |         |
| <b>l</b>  | Tax on accumulation distribution of trusts.                                                                                                              | <b>17l</b> |         |
| <b>m</b>  | Excise tax on insider stock compensation from an expatriated corporation.                                                                                | <b>17m</b> |         |
| <b>n</b>  | Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.                                                                                | <b>17n</b> |         |
| <b>o</b>  | Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.                                         | <b>17o</b> |         |
| <b>p</b>  | Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.                                | <b>17p</b> |         |
| <b>q</b>  | Any interest from Form 8621, line 24.                                                                                                                    | <b>17q</b> |         |
| <b>z</b>  | Any other taxes. List type and amount:                                                                                                                   | <b>17z</b> |         |
| <b>18</b> | Total additional taxes. Add lines 17a through 17z.                                                                                                       | <b>18</b>  |         |
| <b>19</b> | Reserved for future use.                                                                                                                                 | <b>19</b>  |         |
| <b>20</b> | Section 965 net tax liability installment from Form 965-A.                                                                                               | <b>20</b>  |         |
| <b>21</b> | Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b. | <b>21</b>  | 23,492. |

Schedule 2 (Form 1040) 2023



**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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.

**2023**

Attachment  
Sequence No. **03**

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

Your social security number

**Part I Nonrefundable Credits**

|           |                                                                                                       |           |    |
|-----------|-------------------------------------------------------------------------------------------------------|-----------|----|
| <b>1</b>  | Foreign tax credit. Attach Form 1116 if required. ....                                                | <b>1</b>  |    |
| <b>2</b>  | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....          | <b>2</b>  |    |
| <b>3</b>  | Education credits from Form 8863, line 19. ....                                                       | <b>3</b>  |    |
| <b>4</b>  | Retirement savings contributions credit. Attach Form 8880. ....                                       | <b>4</b>  |    |
| <b>5a</b> | Residential clean energy credit from Form 5695, line 15. ....                                         | <b>5a</b> |    |
| <b>b</b>  | Energy efficient home improvement credit from Form 5695, line 32 .....                                | <b>5b</b> |    |
| <b>6</b>  | Other nonrefundable credits:                                                                          |           |    |
| <b>a</b>  | General business credit. Attach Form 3800 .....                                                       | <b>6a</b> |    |
| <b>b</b>  | Credit for prior year minimum tax. Attach Form 8801 .....                                             | <b>6b</b> |    |
| <b>c</b>  | Adoption credit. Attach Form 8839 .....                                                               | <b>6c</b> |    |
| <b>d</b>  | Credit for the elderly or disabled. Attach Schedule R .....                                           | <b>6d</b> |    |
| <b>e</b>  | Reserved for future use .....                                                                         | <b>6e</b> |    |
| <b>f</b>  | Clean vehicle credit. Attach Form 8936 .....                                                          | <b>6f</b> |    |
| <b>g</b>  | Mortgage interest credit. Attach Form 8396 .....                                                      | <b>6g</b> |    |
| <b>h</b>  | District of Columbia first-time homebuyer credit. Attach Form 8859 .....                              | <b>6h</b> |    |
| <b>i</b>  | Qualified electric vehicle credit. Attach Form 8834 .....                                             | <b>6i</b> |    |
| <b>j</b>  | Alternative fuel vehicle refueling property credit. Attach Form 8911 .....                            | <b>6j</b> |    |
| <b>k</b>  | Credit to holders of tax credit bonds. Attach Form 8912 .....                                         | <b>6k</b> |    |
| <b>l</b>  | Amount on Form 8978, line 14. See instructions .....                                                  | <b>6l</b> |    |
| <b>m</b>  | Credit for previously owned clean vehicles. Attach Form 8936 .....                                    | <b>6m</b> |    |
| <b>z</b>  | Other nonrefundable credits. List type and amount: _____                                              | <b>6z</b> |    |
| <b>7</b>  | Total other nonrefundable credits. Add lines 6a through 6z .....                                      | <b>7</b>  |    |
| <b>8</b>  | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 ..... | <b>8</b>  | 0. |

(continued on page 2)

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

**Schedule 3 (Form 1040) 2023**

**Part II Other Payments and Refundable Credits**

|           |                                                                                               |            |         |
|-----------|-----------------------------------------------------------------------------------------------|------------|---------|
| <b>9</b>  | Net premium tax credit. Attach Form 8962.....                                                 | <b>9</b>   |         |
| <b>10</b> | Amount paid with request for extension to file (see instructions).....                        | <b>10</b>  | 15,000. |
| <b>11</b> | Excess social security and tier 1 RRTA tax withheld.....                                      | <b>11</b>  |         |
| <b>12</b> | Credit for federal tax on fuels. Attach Form 4136.....                                        | <b>12</b>  |         |
| <b>13</b> | Other payments or refundable credits:                                                         |            |         |
| <b>a</b>  | Form 2439.....                                                                                | <b>13a</b> |         |
| <b>b</b>  | Credit for repayment of amounts included in income from earlier years.....                    | <b>13b</b> |         |
| <b>c</b>  | Elective payment election amount from Form 3800, Part III, line 6, column (i).....            | <b>13c</b> |         |
| <b>d</b>  | Deferred amount of net 965 tax liability (see instructions).....                              | <b>13d</b> |         |
| <b>z</b>  | Other payments or refundable credits. List type and amount:                                   | <b>13z</b> |         |
| <b>14</b> | Total other payments or refundable credits. Add lines 13a through 13z.....                    | <b>14</b>  |         |
| <b>15</b> | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31..... | <b>15</b>  | 15,000. |

Schedule 3 (Form 1040) 2023



**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.

**2023**

Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**PERSONAL TRAINER**

**B** Enter code from instructions

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**F** Accounting method: **(1)** ☒ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ **Yes** ☐ **No**

**H** If you started or acquired this business during 2023, check here \_\_\_\_\_ ☐

**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☒ **Yes** ☐ **No**

**J** If "Yes," did you or will you file required Form(s) 1099? ☒ **Yes** ☐ **No**

**Part I** **Income**

|                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <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> | 142,394. |
| <b>2</b> Returns and allowances. _____                                                                                                                                                                             | <b>2</b> |          |
| <b>3</b> Subtract line 2 from line 1. _____                                                                                                                                                                        | <b>3</b> | 142,394. |
| <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> | 142,394. |
| <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> | 142,394. |

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

|                                                                                                               |            |      |                                                                                    |            |         |
|---------------------------------------------------------------------------------------------------------------|------------|------|------------------------------------------------------------------------------------|------------|---------|
| <b>8</b> Advertising. _____                                                                                   | <b>8</b>   |      | <b>18</b> Office expense (see instructions). _____                                 | <b>18</b>  | 633.    |
| <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>  |      | <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> |         |
| <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>  |         |
| <b>14</b> Employee benefit programs (other than on line 19). _____                                            | <b>14</b>  |      | <b>22</b> Supplies (not included in Part III). _____                               | <b>22</b>  | 1,051.  |
| <b>15</b> Insurance (other than health). _____                                                                | <b>15</b>  |      | <b>23</b> Taxes and licenses. _____                                                | <b>23</b>  |         |
| <b>16</b> Interest (see instr.):                                                                              |            |      | <b>24</b> Travel and meals:                                                        |            |         |
| <b>a</b> Mortgage (paid to banks, etc.). _____                                                                | <b>16a</b> |      | <b>a</b> Travel. _____                                                             | <b>24a</b> | 2,633.  |
| <b>b</b> Other. _____                                                                                         | <b>16b</b> |      | <b>b</b> Deductible meals (see instructions). _____                                | <b>24b</b> | 998.    |
| <b>17</b> Legal and professional services. _____                                                              | <b>17</b>  | 300. | <b>25</b> Utilities. _____                                                         | <b>25</b>  |         |
|                                                                                                               |            |      | <b>26</b> Wages (less employment credits). _____                                   | <b>26</b>  |         |
|                                                                                                               |            |      | <b>27a</b> Other expenses (from line 48). _____                                    | <b>27a</b> | 15,382. |
|                                                                                                               |            |      | <b>b</b> Energy efficient commercial buildings deduction (attach Form 7205). _____ | <b>27b</b> |         |

**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27b. **28** 20,997.

**29** Tentative profit or (loss). Subtract line 28 from line 7. **29** 121,397.

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

**Simplified method filers only:** Enter the total square footage of (a) your home: \_\_\_\_\_ and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

**31** **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.

**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"/> Yes <input type="checkbox"/> No |
| <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.

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

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

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

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

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

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

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

|                                                                         |                   |
|-------------------------------------------------------------------------|-------------------|
| AUTO EXP                                                                | 4,993.            |
| Dues and Subscriptions                                                  | 6,525.            |
| Laundry and Cleaning                                                    | 345.              |
| Parking and Tolls                                                       | 245.              |
| Printing                                                                | 233.              |
| Telephone                                                               | 2,441.            |
| Uniforms                                                                | 600.              |
|                                                                         |                   |
| <b>48</b> <b>Total other expenses.</b> Enter here and on line 27a. .... | <b>48</b> 15,382. |



**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.

**2023**

Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ Yes ☐ No

**H** If you started or acquired this business during 2023, check here \_\_\_\_\_ ☐

**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No

**J** If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No

**Part I** **Income**

|   |                                                                                                                                                                                                           |   |          |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/> | 1 | 451,880. |
| 2 | Returns and allowances. ....                                                                                                                                                                              | 2 |          |
| 3 | Subtract line 2 from line 1. ....                                                                                                                                                                         | 3 | 451,880. |
| 4 | Cost of goods sold (from line 42) ....                                                                                                                                                                    | 4 | 362,985. |
| 5 | <b>Gross profit.</b> Subtract line 4 from line 3. ....                                                                                                                                                    | 5 | 88,895.  |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) ....                                                                                                   | 6 |          |
| 7 | <b>Gross income.</b> Add lines 5 and 6. ....                                                                                                                                                              | 7 | 88,895.  |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |         |     |                                                                         |     |         |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|-----|-------------------------------------------------------------------------|-----|---------|
| 8  | Advertising. ....                                                                                                                                                                                                                                                                                                                                                                                                                                       | 8   | 21,806. | 18  | Office expense (see instructions). ....                                 | 18  |         |
| 9  | Car and truck expenses (see instructions) ....                                                                                                                                                                                                                                                                                                                                                                                                          | 9   |         | 19  | Pension and profit-sharing plans. ....                                  | 19  |         |
| 10 | Commissions and fees. ....                                                                                                                                                                                                                                                                                                                                                                                                                              | 10  |         | 20  | Rent or lease (see instructions):                                       |     |         |
| 11 | Contract labor (see instructions) ....                                                                                                                                                                                                                                                                                                                                                                                                                  | 11  |         | a   | Vehicles, machinery, and equipment. ....                                | 20a |         |
| 12 | Depletion. ....                                                                                                                                                                                                                                                                                                                                                                                                                                         | 12  |         | b   | Other business property. ....                                           | 20b |         |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) ....                                                                                                                                                                                                                                                                                                                                                       | 13  |         | 21  | Repairs and maintenance. ....                                           | 21  |         |
| 14 | Employee benefit programs (other than on line 19) ....                                                                                                                                                                                                                                                                                                                                                                                                  | 14  |         | 22  | Supplies (not included in Part III) ....                                | 22  |         |
| 15 | Insurance (other than health) ...                                                                                                                                                                                                                                                                                                                                                                                                                       | 15  |         | 23  | Taxes and licenses. ....                                                | 23  |         |
| 16 | Interest (see instr.):                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |         | 24  | Travel and meals:                                                       |     |         |
| a  | Mortgage (paid to banks, etc.) ....                                                                                                                                                                                                                                                                                                                                                                                                                     | 16a |         | a   | Travel. ....                                                            | 24a |         |
| b  | Other. ....                                                                                                                                                                                                                                                                                                                                                                                                                                             | 16b |         | b   | Deductible meals (see instructions)                                     | 24b |         |
| 17 | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | 17  |         | 25  | Utilities. ....                                                         | 25  |         |
| 28 | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. ....                                                                                                                                                                                                                                                                                                                                                           | 28  | 44,030. | 26  | Wages (less employment credits) ....                                    | 26  |         |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7. ....                                                                                                                                                                                                                                                                                                                                                                                          | 29  | 44,865. | 27a | Other expenses (from line 48) ....                                      | 27a | 22,224. |
| 30 | 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: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. ....                                   | 30  |         | b   | Energy efficient commercial buildings deduction (attach Form 7205) .... | 27b |         |
| 31 | <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.                                                                                                                    | 31  | 44,865. |     |                                                                         |     |         |
| 32 | 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. |     |         | 32a | <input type="checkbox"/> All investment is at risk.                     |     |         |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |         | 32b | <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"/> Yes <input type="checkbox"/> No |
| <b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation. ....                                                                                                | <b>35</b> 35,394.                                        |
| <b>36</b> Purchases less cost of items withdrawn for personal use. ....                                                                                                                                            | <b>36</b> 313,232.                                       |
| <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> 7,170.                                         |
| <b>39</b> Other costs. ....                                                                                                                                                                                        | <b>39</b> 26,975.                                        |
| <b>40</b> Add lines 35 through 39. ....                                                                                                                                                                            | <b>40</b> 382,771.                                       |
| <b>41</b> Inventory at end of year. ....                                                                                                                                                                           | <b>41</b> 19,786.                                        |
| <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> 362,985.                                       |

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

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

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

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

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

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

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

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

|                                                                         |                   |
|-------------------------------------------------------------------------|-------------------|
| AUTO EXP                                                                | 13,832.           |
| SAMPLES                                                                 | 7,456.            |
| Telephone                                                               | 936.              |
|                                                                         |                   |
|                                                                         |                   |
|                                                                         |                   |
|                                                                         |                   |
|                                                                         |                   |
| <b>48</b> <b>Total other expenses.</b> Enter here and on line 27a. .... | <b>48</b> 22,224. |

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

**2023**

Attachment  
Sequence No. **13**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties**

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

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

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

|          |  |
|----------|--|
| <b>A</b> |  |
| <b>B</b> |  |
| <b>C</b> |  |

| <b>1 b</b> Type of Property<br>(from list below) | <b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|-----|
| <b>A</b> 6                                       |                                                                                                                                                                                                                                        | <b>A</b>         |                   |     |
| <b>B</b>                                         |                                                                                                                                                                                                                                        | <b>B</b>         |                   |     |
| <b>C</b>                                         |                                                                                                                                                                                                                                        | <b>C</b>         |                   |     |

**Type of Property:**

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

|                                                                                                                                                                                                                                                                                                                          |            | Properties: |         |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|---------|-----|
|                                                                                                                                                                                                                                                                                                                          |            | A           | B       | C   |
| <b>Income:</b>                                                                                                                                                                                                                                                                                                           |            |             |         |     |
| <b>3</b> Rents received                                                                                                                                                                                                                                                                                                  | <b>3</b>   |             |         |     |
| <b>4</b> Royalties received                                                                                                                                                                                                                                                                                              | <b>4</b>   | 11,490.     |         |     |
| <b>Expenses:</b>                                                                                                                                                                                                                                                                                                         |            |             |         |     |
| <b>5</b> Advertising                                                                                                                                                                                                                                                                                                     | <b>5</b>   |             |         |     |
| <b>6</b> Auto and travel (see instructions)                                                                                                                                                                                                                                                                              | <b>6</b>   |             |         |     |
| <b>7</b> Cleaning and maintenance                                                                                                                                                                                                                                                                                        | <b>7</b>   |             |         |     |
| <b>8</b> Commissions                                                                                                                                                                                                                                                                                                     | <b>8</b>   |             |         |     |
| <b>9</b> Insurance                                                                                                                                                                                                                                                                                                       | <b>9</b>   |             |         |     |
| <b>10</b> Legal and other professional fees                                                                                                                                                                                                                                                                              | <b>10</b>  |             |         |     |
| <b>11</b> Management fees                                                                                                                                                                                                                                                                                                | <b>11</b>  |             |         |     |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)                                                                                                                                                                                                                                                       | <b>12</b>  |             |         |     |
| <b>13</b> Other interest                                                                                                                                                                                                                                                                                                 | <b>13</b>  |             |         |     |
| <b>14</b> Repairs                                                                                                                                                                                                                                                                                                        | <b>14</b>  |             |         |     |
| <b>15</b> Supplies                                                                                                                                                                                                                                                                                                       | <b>15</b>  |             |         |     |
| <b>16</b> Taxes                                                                                                                                                                                                                                                                                                          | <b>16</b>  |             |         |     |
| <b>17</b> Utilities                                                                                                                                                                                                                                                                                                      | <b>17</b>  |             |         |     |
| <b>18</b> Depreciation expense or depletion                                                                                                                                                                                                                                                                              | <b>18</b>  |             |         |     |
| <b>19</b> Other (list) _____                                                                                                                                                                                                                                                                                             | <b>19</b>  |             |         |     |
| <b>20</b> Total expenses. Add lines 5 through 19                                                                                                                                                                                                                                                                         | <b>20</b>  |             |         |     |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>                                                                                                                                                               | <b>21</b>  | 11,490.     |         |     |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)                                                                                                                                                                                                            | <b>22</b>  | ( )         | ( )     | ( ) |
| <b>23 a</b> Total of all amounts reported on line 3 for all rental properties                                                                                                                                                                                                                                            | <b>23a</b> |             |         |     |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties                                                                                                                                                                                                                                              | <b>23b</b> | 11,490.     |         |     |
| <b>c</b> Total of all amounts reported on line 12 for all properties                                                                                                                                                                                                                                                     | <b>23c</b> |             |         |     |
| <b>d</b> Total of all amounts reported on line 18 for all properties                                                                                                                                                                                                                                                     | <b>23d</b> |             |         |     |
| <b>e</b> Total of all amounts reported on line 20 for all properties                                                                                                                                                                                                                                                     | <b>23e</b> |             |         |     |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses                                                                                                                                                                                                                         | <b>24</b>  |             | 11,490. |     |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here                                                                                                                                                                                             | <b>25</b>  | ( )         |         |     |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2. | <b>26</b>  |             | 11,490. |     |

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

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

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|----------|--------------------------------------------------|----------------------------------|------------------------------------|--------------------------------------------|----------------------------------------|
| A  |          |                                                  |                                  |                                    |                                            |                                        |
| B  |          |                                                  |                                  |                                    |                                            |                                        |
| C  |          |                                                  |                                  |                                    |                                            |                                        |
| D  |          |                                                  |                                  |                                    |                                            |                                        |

| Passive Income and Loss                                                                             |                                             |                                                        | Nonpassive Income and Loss                              |                                                |         |
|-----------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|------------------------------------------------|---------|
| (g) Passive loss allowed (attach <b>Form 8582</b> if required)                                      | (h) Passive income from <b>Schedule K-1</b> | (i) Nonpassive loss allowed (see <b>Schedule K-1</b> ) | (j) Section 179 expense deduction from <b>Form 4562</b> | (k) Nonpassive income from <b>Schedule K-1</b> |         |
| A                                                                                                   |                                             |                                                        |                                                         |                                                |         |
| B                                                                                                   |                                             | 509.                                                   |                                                         |                                                |         |
| C                                                                                                   |                                             |                                                        |                                                         |                                                |         |
| D                                                                                                   |                                             |                                                        |                                                         |                                                |         |
| <b>29 a</b> Totals.....                                                                             |                                             |                                                        |                                                         |                                                |         |
| <b>b</b> Totals.....                                                                                |                                             | 509.                                                   |                                                         |                                                |         |
| <b>30</b> Add columns (h) and (k) of line 29a.....                                                  |                                             |                                                        |                                                         | <b>30</b>                                      |         |
| <b>31</b> Add columns (g), (i), and (j) of line 29b.....                                            |                                             |                                                        |                                                         | <b>31</b>                                      | ( 509.) |
| <b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31..... |                                             |                                                        |                                                         | <b>32</b>                                      | -509.   |

**Part III Income or Loss From Estates and Trusts**

|                                                                         |                                                                   |                                         |                                            |                                       |     |
|-------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|---------------------------------------|-----|
| 33                                                                      | (a) Name                                                          |                                         |                                            | (b) Employer ID no.                   |     |
| A                                                                       |                                                                   |                                         |                                            |                                       |     |
| B                                                                       |                                                                   |                                         |                                            |                                       |     |
| Passive Income and Loss                                                 |                                                                   |                                         |                                            | Nonpassive Income and Loss            |     |
| (c) Passive deduction or loss allowed<br>(attach Form 8582 if required) |                                                                   | (d) Passive income<br>from Schedule K-1 | (e) Deduction or loss<br>from Schedule K-1 | (f) Other income<br>from Schedule K-1 |     |
| A                                                                       |                                                                   |                                         |                                            |                                       |     |
| B                                                                       |                                                                   |                                         |                                            |                                       |     |
| 34 a                                                                    | Totals.                                                           |                                         |                                            |                                       |     |
| b                                                                       | Totals.                                                           |                                         |                                            |                                       |     |
| 35                                                                      | Add columns (d) and (f) of line 34a.                              |                                         |                                            | 35                                    |     |
| 36                                                                      | Add columns (c) and (e) of line 34b.                              |                                         |                                            | 36                                    | ( ) |
| 37                                                                      | Total estate and trust income or (loss). Combine lines 35 and 36. |                                         |                                            | 37                                    |     |

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

| 38                                                                                                               | (a) Name | (b) Employer identification number | (c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions) | (d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b | (e) Income from <b>Schedules Q</b> , line 3b |
|------------------------------------------------------------------------------------------------------------------|----------|------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|
|                                                                                                                  |          |                                    |                                                                           |                                                                 |                                              |
| <b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below..... |          |                                    |                                                                           | <b>39</b>                                                       |                                              |

**Part V Summary**

|                                                                                                                                                                                                                                                                                                                                                   |           |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below.....                                                                                                                                                                                                                                              | <b>40</b> |         |
| <b>41</b> <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.....                                                                                                                                                                                                   | <b>41</b> | 10,981. |
| <b>42</b> <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.....                                       | <b>42</b> |         |
| <b>43</b> <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules..... | <b>43</b> |         |

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

OMB No. 1545-0074

**2023**

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.

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

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

- |                                                                                                                                                                                                                                 |          |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>2</b> 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. | <b>2</b> | 166,262. |
| <b>3</b> Combine lines 1a, 1b, and 2                                                                                                                                                                                            | <b>3</b> | 166,262. |

- |                                                                                                                |           |          |
|----------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | <b>4a</b> | 153,543. |
|----------------------------------------------------------------------------------------------------------------|-----------|----------|

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

- |                                                                                                                                                                                                                   |           |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here                                                                                                                | <b>4b</b> |          |
| <b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax.<br><b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue | <b>4c</b> | 153,543. |

- |                                                                                                                             |           |    |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income | <b>5a</b> |    |
| <b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-                                                 | <b>5b</b> | 0. |

- |                              |          |          |
|------------------------------|----------|----------|
| <b>6</b> Add lines 4c and 5b | <b>6</b> | 153,543. |
|------------------------------|----------|----------|

- |                                                                                                                                                                                  |          |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>7</b> 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 2023 | <b>7</b> | 160,200. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|

- |                                                                                                                                                                                                         |           |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 | <b>8a</b> |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|

- |                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 | <b>8b</b> |  |
|---------------------------------------------------------------------------------|-----------|--|

- |                                                                       |           |  |
|-----------------------------------------------------------------------|-----------|--|
| <b>c</b> Wages subject to social security tax from Form 8919, line 10 | <b>8c</b> |  |
|-----------------------------------------------------------------------|-----------|--|

- |                                   |           |  |
|-----------------------------------|-----------|--|
| <b>d</b> Add lines 8a, 8b, and 8c | <b>8d</b> |  |
|-----------------------------------|-----------|--|

- |                                                                                                         |          |          |
|---------------------------------------------------------------------------------------------------------|----------|----------|
| <b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | <b>9</b> | 160,200. |
|---------------------------------------------------------------------------------------------------------|----------|----------|

- |                                                                            |           |         |
|----------------------------------------------------------------------------|-----------|---------|
| <b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) | <b>10</b> | 19,039. |
|----------------------------------------------------------------------------|-----------|---------|

- |                                           |           |        |
|-------------------------------------------|-----------|--------|
| <b>11</b> Multiply line 6 by 2.9% (0.029) | <b>11</b> | 4,453. |
|-------------------------------------------|-----------|--------|

- |                                                                                                                                                             |           |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> , or <b>Form 1040-SS, Part I, line 3</b> | <b>12</b> | 23,492. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|

- |                                                                                                                                                          |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> | <b>13</b> | 11,746. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|

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

**Schedule SE (Form 1040) 2023**



Form **4952**Department of the Treasury  
Internal Revenue Service**Investment Interest Expense Deduction**Attach to your tax return.  
Go to [www.irs.gov/Form4952](https://www.irs.gov/Form4952) for the latest information.**2023**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**Part I** Total Investment Interest Expense

|   |                                                                             |   |        |
|---|-----------------------------------------------------------------------------|---|--------|
| 1 | Investment interest expense paid or accrued in 2023 (see instructions)..... | 1 | 6,012. |
| 2 | Disallowed investment interest expense from 2022 Form 4952, line 7.....     | 2 |        |
| 3 | <b>Total investment interest expense.</b> Add lines 1 and 2.....            | 3 | 6,012. |

**Part II** Net Investment Income

|     |                                                                                                                                          |     |        |        |
|-----|------------------------------------------------------------------------------------------------------------------------------------------|-----|--------|--------|
| 4 a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....        | 4 a | 5,742. |        |
| 4 b | Qualified dividends included on line 4a.....                                                                                             | 4 b |        |        |
| 4 c | Subtract line 4b from line 4a.....                                                                                                       | 4 c |        | 5,742. |
| 4 d | Net gain from the disposition of property held for investment.....                                                                       | 4 d |        |        |
| 4 e | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions..... | 4 e |        |        |
| 4 f | Subtract line 4e from line 4d.....                                                                                                       | 4 f |        |        |
| 4 g | Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....                              | 4 g |        |        |
| 4 h | Investment income. Add lines 4c, 4f, and 4g.....                                                                                         | 4 h |        | 5,742. |
| 5   | Investment expenses (see instructions).....                                                                                              | 5   |        |        |
| 6   | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....                                              | 6   |        | 5,742. |

**Part III** Investment Interest Expense Deduction

|   |                                                                                                                                    |   |        |
|---|------------------------------------------------------------------------------------------------------------------------------------|---|--------|
| 7 | Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0-..... | 7 | 270.   |
| 8 | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions.....                  | 8 | 5,742. |

**BAA** For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2023)

**Qualified Business Income Deduction  
Simplified Computation**

**Attach to your tax return.**  
**Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

**2023**Attachment  
Sequence No. **55**

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 at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1   | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) |
|-----|------------------------------------------|------------------------------------|-----------------------------------------|
| i   |                                          |                                    | 112,821.                                |
| ii  |                                          |                                    | 30,905.                                 |
| iii |                                          |                                    |                                         |
| iv  |                                          |                                    |                                         |
| v   |                                          |                                    |                                         |

|    |                                                                                                                                                                |          |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 2  | Total qualified business income or (loss). Combine lines 1i through 1v, column (c).                                                                            | 143,726. |
| 3  | Qualified business net (loss) carryforward from the prior year.                                                                                                | ( 0.)    |
| 4  | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-                                                                             | 143,726. |
| 5  | Qualified business income component. Multiply line 4 by 20% (0.20)                                                                                             | 28,745.  |
| 6  | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)                                                             | 0.       |
| 7  | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.                                                                            | ( 0.)    |
| 8  | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-                                                               | 0.       |
| 9  | REIT and PTP component. Multiply line 8 by 20% (0.20)                                                                                                          | 0.       |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9.                                                                           | 28,745.  |
| 11 | Taxable income before qualified business income deduction (see instructions).                                                                                  | 134,004. |
| 12 | Enter your net capital gain, if any, increased by any qualified dividends (see instructions)                                                                   | 0.       |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                      | 134,004. |
| 14 | Income limitation. Multiply line 13 by 20% (0.20)                                                                                                              | 26,801.  |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions). | 26,801.  |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-                                                           | ( 0.)    |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-                                             | ( 0.)    |

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8995** (2023)

**Self-Employed Health Insurance Deduction**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form7206](http://www.irs.gov/Form7206) for instructions and the latest information.

**2023**Attachment  
Sequence No. **206**

Your taxpayer identification number

**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| 1 Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions. . . . .                                                                                                                                                                                                                                                               | <b>1</b>  | 10,790.  |
| <ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023.</li> <li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li> <li>• Any payments for qualified long-term care insurance (see line 2).</li> </ul> |           |          |
| 2 For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of (a) or (b).                                                                                                                                                                                                                                                                                                                                                                                                                         |           |          |
| (a) Total payments made for that person during the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |          |
| (b) The amount shown below. Use the person's age at the end of the tax year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |          |
| \$480 — if that person is age 40 or younger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |          |
| \$890 — if age 41 to 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |          |
| \$1,790 — if age 51 to 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           |          |
| \$4,770 — if age 61 to 70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           |          |
| \$5,960 — if age 71 or older                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |          |
| <b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. <b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts. . . . .        |           |          |
| 3 Add lines 1 and 2. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2</b>  |          |
| 4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11. . . . .                                                                                                                                                                                                                                                                         | <b>3</b>  | 10,790.  |
| 5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules. . . . .                                                                                                                        | <b>4</b>  | 44,865.  |
| 6 Divide line 4 by line 5. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>5</b>  | 166,262. |
| 7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>6</b>  | 0.269845 |
| 8 Subtract line 7 from line 4. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>  | 3,170.   |
| 9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established. . . . .                                                                                                                                                                                                                                                                                                                                            | <b>8</b>  | 41,695.  |
| 10 Subtract line 9 from line 8. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>9</b>  |          |
| 11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established. . . . .                                                                                                                                                                                                                                                                                                                                                                                  | <b>10</b> | 41,695.  |
| 12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>11</b> |          |
| 13 Subtract line 12 from line 10 or 11, whichever applies. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>12</b> |          |
| 14 <b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040). . . . .                                                                                                                                                                                                                                                                                              | <b>13</b> | 41,695.  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>14</b> | 10,790.  |

\* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

\*\* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

## Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue ServiceSee separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

2023

Attachment  
Sequence No. 858

Name(s) shown on return

Identifying number

**Part I 2023 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

|                                                                                         |           |  |  |
|-----------------------------------------------------------------------------------------|-----------|--|--|
| <b>1a</b> Activities with net income (enter the amount from Part IV, column (a)).....   | <b>1a</b> |  |  |
| <b>b</b> Activities with net loss (enter the amount from Part IV, column (b)).....      | <b>1b</b> |  |  |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c))..... | <b>1c</b> |  |  |
| <b>d</b> Combine lines 1a, 1b, and 1c.....                                              | <b>1d</b> |  |  |

**All Other Passive Activities**

|                                                                                        |           |      |       |
|----------------------------------------------------------------------------------------|-----------|------|-------|
| <b>2a</b> Activities with net income (enter the amount from Part V, column (a)).....   | <b>2a</b> |      |       |
| <b>b</b> Activities with net loss (enter the amount from Part V, column (b)).....      | <b>2b</b> | 389. |       |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c))..... | <b>2c</b> |      |       |
| <b>d</b> Combine lines 2a, 2b, and 2c.....                                             | <b>2d</b> |      | -389. |

|                                                                                                                                                                                                                                                                                                                                          |          |  |       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|-------|
| <b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used.... | <b>3</b> |  | -389. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|-------|

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

|                                                                                                                                 |          |          |
|---------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3.....                                             | <b>4</b> |          |
| <b>5</b> Enter \$150,000. If married filing separately, see instructions.....                                                   | <b>5</b> |          |
| <b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions.                                        | <b>6</b> | 173,450. |
| <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. |          |          |
| <b>7</b> Subtract line 6 from line 5.....                                                                                       | <b>7</b> |          |
| <b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions. | <b>8</b> |          |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions.....                        | <b>9</b> | 0.       |

**Part III Total Losses Allowed**

|                                                                                                                                                                               |           |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>10</b> Add the income, if any, on lines 1a and 2a and enter the total.....                                                                                                 | <b>10</b> |  |
| <b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return..... | <b>11</b> |  |

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

| Name of activity                                        | Current year                |                           | Prior years                     | Overall gain or loss |          |
|---------------------------------------------------------|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|                                                         | (a) Net income<br>(line 1a) | (b) Net loss<br>(line 1b) | (c) Unallowed<br>loss (line 1c) | (d) Gain             | (e) Loss |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
|                                                         |                             |                           |                                 |                      |          |
| <b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c.... |                             |                           |                                 |                      |          |

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form 8582 (2023)

**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

| Name of activity                                         | Current year                |                           | Prior years                     | Overall gain or loss |          |
|----------------------------------------------------------|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|                                                          | (a) Net income<br>(line 2a) | (b) Net loss<br>(line 2b) | (c) Unallowed<br>loss (line 2c) | (d) Gain             | (e) Loss |
|                                                          |                             | 389.                      |                                 |                      | 389.     |
|                                                          |                             |                           |                                 |                      |          |
|                                                          |                             |                           |                                 |                      |          |
|                                                          |                             |                           |                                 |                      |          |
| <b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c. . . |                             | 389.                      |                                 |                      |          |

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Special<br>allowance | (d) Subtract<br>column (c) from<br>column (a). |
|-------------------------|--------------------------------------------------------------------------------|----------|-----------|--------------------------|------------------------------------------------|
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
|                         |                                                                                |          |           |                          |                                                |
| <b>Total.</b> . . . . . |                                                                                |          | 1.00      |                          |                                                |

**Part VII** Allocation of Unallowed Losses. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|-------------------------|--------------------------------------------------------------------------------|----------|-----------|--------------------|
|                         | Sch E Ln 28                                                                    | 389.     | 1.000000  | 389.               |
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
|                         |                                                                                |          |           |                    |
| <b>Total.</b> . . . . . |                                                                                | 389.     | 1.00      | 389.               |

**Part VIII** Allowed Losses. See instructions.

| Name of activity        | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|-------------------------|--------------------------------------------------------------------------------|----------|--------------------|------------------|
|                         | Sch E Ln 28                                                                    | 389.     | 389.               | 0.               |
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
|                         |                                                                                |          |                    |                  |
| <b>Total.</b> . . . . . |                                                                                | 389.     | 389.               | 0.               |



**Part IX** Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

|                                                                                  | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
|----------------------------------------------------------------------------------|-----|-----|-----------|--------------------|------------------|
| Name of activity:                                                                |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |     |     |           |                    |                  |
| b Net income from form or schedule.....                                          |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |     |     |           |                    |                  |
| b Net income from form or schedule.....                                          |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |     |     |           |                    |                  |
| b Net income from form or schedule.....                                          |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |     |     |           |                    |                  |
| b Net income from form or schedule.....                                          |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |     |     |           |                    |                  |
| <b>Total</b> .....                                                               |     | 0.  | 1.00      | 0.                 | 0.               |

Name of activity:

|                                                                                  |  |    |      |    |    |
|----------------------------------------------------------------------------------|--|----|------|----|----|
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |  |    |      |    |    |
| b Net income from form or schedule.....                                          |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |  |    |      |    |    |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |  |    |      |    |    |
| b Net income from form or schedule.....                                          |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |  |    |      |    |    |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |  |    |      |    |    |
| b Net income from form or schedule.....                                          |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |  |    |      |    |    |
| <b>Form or schedule and line number to be reported on</b><br>(see instructions): |  |    |      |    |    |
| 1a Net loss plus prior year unallowed loss from form or schedule.....            |  |    |      |    |    |
| b Net income from form or schedule.....                                          |  |    |      |    |    |
| c Subtract line 1b from line 1a. If zero or less, enter -0-.....                 |  |    |      |    |    |
| <b>Total</b> .....                                                               |  | 0. | 1.00 | 0. | 0. |

Form 8582 (2023)

Statement 1  
Schedule 1, Line 8z  
Other Income

|       |    |                 |
|-------|----|-----------------|
|       | \$ | 1,255.          |
|       |    | -18,365.        |
| Total | \$ | <u>-17,110.</u> |

Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2023****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE [REDACTED]

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

|   |                                                                                                  |   |          |
|---|--------------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs) .....    | 1 | 451,880. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) ..... | 2 | 451,880. |
| 3 | Tax and fee due (Form 568, line 16) .....                                                        | 3 |          |
| 4 | Overpayment (Form 568, line 17) .....                                                            | 4 | 1,600.   |
| 5 | Total amount due (Form 568, line 21) .....                                                       | 5 |          |

**Part II Settle Your Account Electronically for Taxable Year 2023.**

|   |                                                      |    |                |    |                              |
|---|------------------------------------------------------|----|----------------|----|------------------------------|
| 6 | <input type="checkbox"/> Electronic funds withdrawal | 6a | Tax due amount | 6b | Withdrawal date (mm/dd/yyyy) |
|   |                                                      | 6c | PTE amount due | 6d | Withdrawal date (mm/dd/yyyy) |

**Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2024** This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 7 Amount                       |                    |                       |
| 8 Withdrawal date (mm/dd/yyyy) |                    |                       |

**Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2024**

|                                 | First Payment |
|---------------------------------|---------------|
| 9 Amount                        |               |
| 10 Withdrawal date (mm/dd/yyyy) |               |

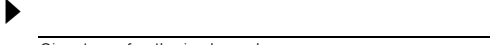
**Part V Banking Information** (Have you verified the LLC's banking information?)

|                   |  |                     |                                   |                                  |
|-------------------|--|---------------------|-----------------------------------|----------------------------------|
| 11 Routing number |  | 13 Type of account: | <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |
| 12 Account number |  |                     |                                   |                                  |

**Part VI Declaration of Authorized Member or Manager**

I authorize the limited liability company account to be settled as designated in Parts II, III, and IV. If I check box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a, line 6c, any 2024 annual tax or estimated fee payment amounts listed on Part III, line 7 and on Part IV, line 9 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2023 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

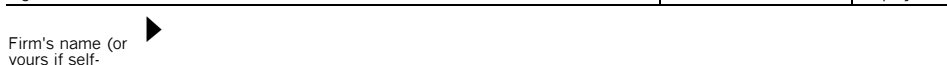
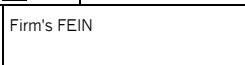
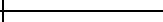
**Sign Here**  **MEMBER**  
Signature of authorized member or manager Date Title

**Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. (If I am, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**  Date  Check if also paid preparer ☒ Check if self-employed ☒ ERO's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
CA ZIP code 

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**  Date  Check if self-employed ☐ Paid preparer's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
ZIP code 

Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2023****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE [REDACTED]

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

|   |                                                                                                  |   |          |
|---|--------------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs) .....    | 1 | 451,880. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) ..... | 2 | 451,880. |
| 3 | Tax and fee due (Form 568, line 16) .....                                                        | 3 |          |
| 4 | Overpayment (Form 568, line 17) .....                                                            | 4 | 1,600.   |
| 5 | Total amount due (Form 568, line 21) .....                                                       | 5 |          |

**Part II Settle Your Account Electronically for Taxable Year 2023.**

|   |                                                      |    |                |    |                              |
|---|------------------------------------------------------|----|----------------|----|------------------------------|
| 6 | <input type="checkbox"/> Electronic funds withdrawal | 6a | Tax due amount | 6b | Withdrawal date (mm/dd/yyyy) |
|   |                                                      | 6c | PTE amount due | 6d | Withdrawal date (mm/dd/yyyy) |

**Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2024** This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 7 Amount                       |                    |                       |
| 8 Withdrawal date (mm/dd/yyyy) |                    |                       |

**Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2024**

|                                 | First Payment |
|---------------------------------|---------------|
| 9 Amount                        |               |
| 10 Withdrawal date (mm/dd/yyyy) |               |

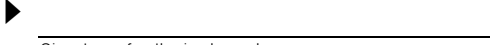
**Part V Banking Information** (Have you verified the LLC's banking information?)

|                   |  |                     |                                   |                                  |
|-------------------|--|---------------------|-----------------------------------|----------------------------------|
| 11 Routing number |  | 13 Type of account: | <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |
| 12 Account number |  |                     |                                   |                                  |

**Part VI Declaration of Authorized Member or Manager**

I authorize the limited liability company account to be settled as designated in Parts II, III, and IV. If I check box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a, line 6c, any 2024 annual tax or estimated fee payment amounts listed on Part III, line 7 and on Part IV, line 9 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2023 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

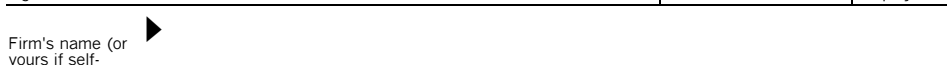
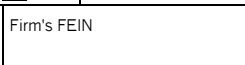
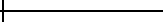
**Sign Here**  **MEMBER**  
Signature of authorized member or manager Date Title

**Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**  Date  Check if also paid preparer ☒ Check if self-employed ☒ ERO's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
CA ZIP code 

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**  Date  Check if self-employed ☐ Paid preparer's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
ZIP code 

TAXABLE YEAR

FORM

**2023****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 ..... 1 161,704.
- 2 Amount you owe. See instructions ..... 2 \_\_\_\_\_
- 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, 2023, 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 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 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 ▶ 3/22/2024

**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 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 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 ▶ 3/22/2024

**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 2023 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, 2023 Handbook for Authorized e-file Providers.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 3/22/2024



2023

California Resident  
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

23

PBA

APT 314

04-07-1985 04-05-1986

## Principal Residence

Enter your county at time of filing (see instructions)

☐ [REDACTED]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.

☐ [REDACTED] ☐

City

State

ZIP code

☐ [REDACTED] ☐ [REDACTED] ☐Filing  
StatusIf your California filing status is different from your federal filing status, check the box here. ☐1 ☐ Single4 ☐ 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 \$144 = ☐ \$ 288.8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions ☒ 8 ☐ x \$144 = ☐ \$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 \$144 = ☐ \$

**Exemptions**Your name: [REDACTED] Your SSN or ITIN: [REDACTED]**10 Dependents: Do not include yourself or your spouse/RDP.**

|                                       | Dependent 1           | Dependent 2           | Dependent 3           |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| First Name                            | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Last Name                             | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| SSN.<br>See instr.                    | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Dependent's<br>relationship<br>to you | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Total dependent exemptions ..... ☐ 10 ☐ x \$446 = ☐ \$ \_\_\_\_\_**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. .... ☐ 11 \$ 288.**Taxable Income**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                 |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------|
| <b>12</b> | State wages from your federal Form(s) W-2, box 16. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input type="radio"/> 12            | <u>18,365.</u>  |
| <b>13</b> | Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="radio"/> 13 | <u>161,704.</u> |
| <b>14</b> | California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input type="radio"/> 14            | _____           |
| <b>15</b> | Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input type="radio"/> 15            | <u>161,704.</u> |
| <b>16</b> | California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="radio"/> 16            | _____           |
| <b>17</b> | California adjusted gross income. Combine line 15 and line 16. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="radio"/> 17            | <u>161,704.</u> |
| <b>18</b> | Enter the larger of <div style="border: 1px solid black; padding: 5px; display: inline-block;"><div>Your California itemized deductions from Schedule CA (540), Part II, line 30; OR<br/>Your California standard deduction shown below for your filing status:</div><div><input type="radio"/> Single or Married/RDP filing separately. .... \$5,363<br/><input type="radio"/> Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. .... \$10,726</div><div>If Married/RDP filing separately or the box on line 6 is checked,<br/>STOP. See instructions. ....</div></div> | <input type="radio"/> 18            | <u>18,365.</u>  |
| <b>19</b> | Subtract line 18 from line 17. This is your <b>taxable income</b> .<br>If less than zero, enter -0-. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="radio"/> 19 | <u>143,339.</u> |

**Tax**

|           |                                                                                                                              |                                                   |
|-----------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>31</b> | Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule         |                                                   |
|           | <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803. ....                                                          | <input type="radio"/> 31 <u>6,636.</u>            |
| <b>32</b> | Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ....         | <input checked="" type="radio"/> 32 <u>288.</u>   |
| <b>33</b> | Subtract line 32 from line 31. If less than zero, enter -0-. ....                                                            | <input checked="" type="radio"/> 33 <u>6,348.</u> |
| <b>34</b> | Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A. .... | <input type="radio"/> 34 _____                    |
| <b>35</b> | Add line 33 and line 34. ....                                                                                                | <input checked="" type="radio"/> 35 <u>6,348.</u> |

**Special Credits**

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

Your name: [REDACTED] Your SSN or ITIN: [REDACTED]

**Special Credits**

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45 \_\_\_\_\_
- 46 Nonrefundable Renter's Credit. See instructions ..... ● 46 \_\_\_\_\_
- 47 Add line 40 through line 46. These are your total credits ..... ● 47 \_\_\_\_\_
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48 6,348.

**Other Taxes**

- 61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61 \_\_\_\_\_
- 62 Mental Health Services Tax. See instructions ..... ● 62 \_\_\_\_\_
- 63 Other taxes and credit recapture. See instructions ..... ● 63 \_\_\_\_\_
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ..... ● 64 6,348.

**Payments**

- 71 California income tax withheld. See instructions ..... ● 71 \_\_\_\_\_
- 72 2023 California estimated tax and other payments. See instructions ..... ● 72 8,955.
- 73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73 \_\_\_\_\_
- 74 Excess SDI (or VPD) withheld. See instructions ..... ● 74 0.
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75 \_\_\_\_\_
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76 \_\_\_\_\_
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77 \_\_\_\_\_
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78 8,955.

**Use Tax**

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91 0.
- 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 \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. .... ● 93 8,955.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94 \_\_\_\_\_
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95 8,955.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92 ..... ● 96 \_\_\_\_\_
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 ..... ● 97 2,607.



Your name: [REDACTED] Your SSN or ITIN: [REDACTED]

**Overpaid Tax/Tax Due**

- 98 Amount of line 97 you want applied to your **2024** estimated tax. ● 98 2,607.
- 99 Overpaid tax available this year. Subtract line 98 from line 97. ● 99 \_\_\_\_\_
- 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● 100 \_\_\_\_\_

**Contributions**

Code Amount

- California Seniors Special Fund. See instructions. ● 400 \_\_\_\_\_
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● 401 \_\_\_\_\_
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ● 403 \_\_\_\_\_
- California Breast Cancer Research Voluntary Tax Contribution Fund. ● 405 \_\_\_\_\_
- California Firefighters' Memorial Voluntary Tax Contribution Fund. ● 406 \_\_\_\_\_
- Emergency Food for Families Voluntary Tax Contribution Fund. ● 407 \_\_\_\_\_
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ● 408 \_\_\_\_\_
- California Sea Otter Voluntary Tax Contribution Fund. ● 410 \_\_\_\_\_
- California Cancer Research Voluntary Tax Contribution Fund. ● 413 \_\_\_\_\_
- School Supplies for Homeless Children Voluntary Tax Contribution Fund. ● 422 \_\_\_\_\_
- State Parks Protection Fund/Parks Pass Purchase. ● 423 \_\_\_\_\_
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ● 424 \_\_\_\_\_
- Keep Arts in Schools Voluntary Tax Contribution Fund. ● 425 \_\_\_\_\_
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ● 438 \_\_\_\_\_
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ● 439 \_\_\_\_\_
- Rape Kit Backlog Voluntary Tax Contribution Fund. ● 440 \_\_\_\_\_
- Suicide Prevention Voluntary Tax Contribution Fund. ● 444 \_\_\_\_\_
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ● 445 \_\_\_\_\_
- 110 Add amounts in code 400 through code 445. This is your total contribution. ● 110 \_\_\_\_\_

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

**Amount You Owe** 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: \_\_\_\_\_ • 111 \_\_\_\_\_  
Pay Online — Go to [ftb.ca.gov/pay](https://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 \_\_\_\_\_

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

**Refund and Direct Deposit** 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 \_\_\_\_\_ 0.

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:

• Type  
• Routing number ☐ Checking • Account number • 116 Direct deposit amount  
\_\_\_\_\_ ☐ Savings \_\_\_\_\_

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

• Type  
• Routing number ☐ Checking • Account number • 117 Direct deposit amount  
\_\_\_\_\_ ☐ Savings \_\_\_\_\_

**Voter Info.** For voter registration information, check the box and go to [sos.ca.gov/elections](https://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 ☒

Sign your tax return on Page 6



Your name: [REDACTED] Your SSN or ITIN: [REDACTED]

**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

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

[REDACTED]

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

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

[REDACTED]

☐ PTIN

[REDACTED]

Firm's address

☐ Firm's FEIN

Joint tax return? See instructions.

[REDACTED]

CA

[REDACTED]

[REDACTED]

Do you want to allow another person to discuss this tax return with us? See instructions. ☒ Yes ☐ No

Print Third Party Designee's Name

[REDACTED]

Telephone Number

[REDACTED]

# 2023 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>1a</b> Total amount from federal Form(s) W-2, box 1. See instructions                | <b>1a</b> <input type="radio"/> 18,365. <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 instrs.                                               | <b>1h</b> <input type="radio"/>                               | <input type="radio"/> |
| <b>i</b> Nontaxable combat pay election. See instructions                               | <b>1i</b> <input type="radio"/>                               | <input type="radio"/> |
| <b>z</b> Add line 1a through line 1i                                                    | <b>1z</b> <input type="radio"/> 18,365. <input type="radio"/> | <input type="radio"/> |
| <b>2</b> Taxable interest. <b>a</b> <input type="radio"/>                               | <b>2b</b> <input type="radio"/> 5,742. <input type="radio"/>  | <input type="radio"/> |
| <b>3</b> Ordinary dividends. See instructions. <b>a</b> <input type="radio"/>           | <b>3b</b> <input type="radio"/>                               | <input type="radio"/> |
| <b>4</b> IRA distributions. See instructions. <b>a</b> <input type="radio"/>            | <b>4b</b> <input type="radio"/>                               | <input type="radio"/> |
| <b>5</b> Pensions and annuities. See instructions. <b>a</b> <input type="radio"/>       | <b>5b</b> <input type="radio"/>                               | <input type="radio"/> |
| <b>6</b> Social security benefits. <b>a</b> <input 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"/>                                | <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 type="radio"/> 166,262. <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"/> 10,981. <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"/>                                | <input type="radio"/> |

**Section B – Additional Income**  
Continued

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

**B Subtractions**  
See instructions

**C Additions**  
See instructions

**8 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"/>                          | <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<br>and USOC 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 not<br>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>z</b> Other income. List type and amount.<br><input type="radio"/> STATEMENT 1                                                                              | <b>8z</b> <input type="radio"/> -17,110.                 | <input type="radio"/> | <input type="radio"/> |

| Section B – Additional Income<br>Continued |                                                                                                                                                                                                                                                                                                                           | A Federal Amounts<br>(taxable amounts from<br>your federal tax return) | B Subtractions<br>See instructions | C Additions<br>See instructions  |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|----------------------------------|
| 9 a                                        | Total other income. Add lines 8a through 8z . . . . . 9a                                                                                                                                                                                                                                                                  | <input checked="" type="radio"/> -17,110.                              | <input checked="" type="radio"/>   | <input checked="" type="radio"/> |
| b1                                         | Disaster loss deduction from form FTB 3805V . . . . . 9b1                                                                                                                                                                                                                                                                 | <input type="radio"/>                                                  | <input checked="" type="radio"/>   | <input type="radio"/>            |
| b2                                         | NOL deduction from form FTB 3805V . . . . . 9b2                                                                                                                                                                                                                                                                           | <input type="radio"/>                                                  | <input checked="" type="radio"/>   | <input type="radio"/>            |
| b3                                         | NOL deduction from form FTB 3805Z,<br>3807, or 3809 . . . . . 9b3                                                                                                                                                                                                                                                         | <input type="radio"/>                                                  | <input checked="" type="radio"/>   | <input type="radio"/>            |
| 10                                         | Total. Combine Section A, line 1z through line 7, and Section B,<br>line 1 through line 7, and line 9a, in column A and column C.<br>Add Section A, line 1z through line 7, and Section B,<br>line 1 through line 7, line 9a, and line 9b1 through line 9b3 in<br>column B (as applicable). See instructions . . . . . 10 | <input checked="" type="radio"/> 184,240.                              | <input checked="" type="radio"/>   | <input checked="" type="radio"/> |

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

|      |                                                                                                                 |                                          |                                  |                                  |
|------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------|----------------------------------|
| 11   | Educator expenses . . . . . 11                                                                                  | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input type="radio"/>            |
| 12   | Certain business expenses of reservists, performing<br>artists, and fee-basis government officials . . . . . 12 | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 13   | Health savings account deduction . . . . . 13                                                                   | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input type="radio"/>            |
| 14   | Moving expenses. Attach form FTB 3913.<br>See instructions . . . . . 14                                         | <input checked="" type="radio"/>         | <input type="radio"/>            | <input checked="" type="radio"/> |
| 15   | Deductible part of self-employment tax.<br>See instructions . . . . . 15                                        | <input checked="" type="radio"/> 11,746. | <input checked="" type="radio"/> | <input type="radio"/>            |
| 16   | Self-employed SEP, SIMPLE, and qualified plans . . . . . 16                                                     | <input checked="" type="radio"/>         | <input type="radio"/>            | <input type="radio"/>            |
| 17   | Self-employed health insurance deduction.<br>See instructions . . . . . 17                                      | <input checked="" type="radio"/> 10,790. | <input checked="" type="radio"/> | <input type="radio"/>            |
| 18   | Penalty on early withdrawal of savings . . . . . 18                                                             | <input checked="" type="radio"/>         | <input type="radio"/>            | <input type="radio"/>            |
| 19 a | Alimony paid . . . . . 19a                                                                                      | <input checked="" type="radio"/>         | <input type="radio"/>            | <input checked="" type="radio"/> |
| b    | Recipient's:<br>SSN <input checked="" type="radio"/> _____<br>Last Name <input checked="" type="radio"/> _____  | <input type="radio"/>                    | <input type="radio"/>            | <input type="radio"/>            |
| 20   | IRA deduction . . . . . 20                                                                                      | <input checked="" type="radio"/>         | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 21   | Student loan interest deduction . . . . . 21                                                                    | <input checked="" type="radio"/>         | <input type="radio"/>            | <input checked="" type="radio"/> |
| 22   | Reserved for future use . . . . . 22                                                                            | <input type="radio"/>                    | <input type="radio"/>            | <input type="radio"/>            |
| 23   | Archer MSA deduction . . . . . 23                                                                               | <input checked="" type="radio"/>         | <input type="radio"/>            | <input type="radio"/>            |



**Section C – Adjustments to Income**  
Continued

|                                                                                                                                                                                           | <b>A Federal Amounts</b><br>(taxable amounts from<br>your federal tax return) | <b>B Subtractions</b><br>See instructions | <b>C Additions</b><br>See instructions |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------|
| <b>24</b> Other adjustments:                                                                                                                                                              |                                                                               |                                           |                                        |
| <b>a</b> Jury duty pay..... <b>24a</b>                                                                                                                                                    | <input type="radio"/>                                                         |                                           |                                        |
| <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>                                       | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <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>                                                   | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>d</b> Reforestation amortization and expenses..... <b>24d</b>                                                                                                                          | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>e</b> Repayment of supplemental unemployment<br>benefits under the federal Trade Act of 1974..... <b>24e</b>                                                                           | <input type="radio"/>                                                         |                                           |                                        |
| <b>f</b> Contributions to IRC Section 501(c)(18)(D)<br>pension plans..... <b>24f</b>                                                                                                      | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>g</b> Contributions by certain chaplains to<br>IRC Section 403(b) plans..... <b>24g</b>                                                                                                | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>h</b> Attorney fees and court costs for actions involving<br>certain unlawful discrimination claims..... <b>24h</b>                                                                    | <input type="radio"/>                                                         |                                           |                                        |
| <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> | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>j</b> Housing deduction from federal Form 2555..... <b>24j</b>                                                                                                                         | <input type="radio"/>                                                         | <input type="radio"/>                     |                                        |
| <b>k</b> Excess deductions of IRC Section 67(e) expenses<br>from federal Schedule K-1 (Form 1041)..... <b>24k</b>                                                                         | <input type="radio"/>                                                         |                                           |                                        |
| <b>z</b> Other adjustments. List type and amount.                                                                                                                                         |                                                                               |                                           |                                        |
| <input type="radio"/> ..... <b>24z</b>                                                                                                                                                    | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>25</b> Total other adjustments. Add line 24a through line 24z..... <b>25</b>                                                                                                           | <input type="radio"/>                                                         | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>26</b> Add line 11 through line 23 and line 25 in<br>columns A, B, and C. See instructions..... <b>26</b>                                                                              | <input type="radio"/> 22,536.                                                 | <input type="radio"/>                     | <input type="radio"/>                  |
| <b>27 Total.</b> Subtract line 26 from line 10 in<br>columns A, B, and C. See instructions..... <b>27</b>                                                                                 | <input type="radio"/> 161,704.                                                | <input type="radio"/>                     | <input type="radio"/>                  |



## 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="radio"/> 1                                                                                                                                                                                                              |                                                               |                                    |                                  |
| 2 Enter amount from federal Form 1040 or 1040-SR, line 11. <input checked="" type="radio"/> 2                                                                                                                                                                                  |                                                               |                                    |                                  |
| 3 Multiply line 2 by 7.5% (0.075). <input checked="" type="radio"/> 3                                                                                                                                                                                                          |                                                               |                                    |                                  |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> 4                                                                                                                                                                      |                                                               |                                    | <input checked="" type="radio"/> |
| <b>Taxes You Paid</b>                                                                                                                                                                                                                                                          |                                                               |                                    |                                  |
| 5 a State and local income tax or general sales taxes. <input checked="" type="radio"/> 5a                                                                                                                                                                                     | 9,120.                                                        | 9,120.                             |                                  |
| b State and local real estate taxes. <input checked="" type="radio"/> 5b                                                                                                                                                                                                       | 6,992.                                                        |                                    |                                  |
| c State and local personal property taxes. <input checked="" type="radio"/> 5c                                                                                                                                                                                                 |                                                               |                                    |                                  |
| d Add line 5a through line 5c. <input checked="" type="radio"/> 5d                                                                                                                                                                                                             | 16,112.                                                       |                                    |                                  |
| 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. <input checked="" type="radio"/> 5e | 10,000.                                                       | 9,120.                             | 6,112.                           |
| 6 Other taxes. List type <input checked="" type="radio"/> 6                                                                                                                                                                                                                    |                                                               |                                    |                                  |
| 7 Add line 5e and line 6. <input checked="" type="radio"/> 7                                                                                                                                                                                                                   | 10,000.                                                       | 9,120.                             | 6,112.                           |
| <b>Interest You Paid</b>                                                                                                                                                                                                                                                       |                                                               |                                    |                                  |
| 8 a Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/> 8a                                                                                                                                                                | 5,180.                                                        |                                    | <input checked="" type="radio"/> |
| b Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/> 8b                                                                                                                                                                         |                                                               |                                    | <input checked="" type="radio"/> |
| c Points not reported to you on federal Form 1098. <input checked="" type="radio"/> 8c                                                                                                                                                                                         |                                                               |                                    | <input checked="" type="radio"/> |
| d Reserved for future use. <input checked="" type="radio"/> 8d                                                                                                                                                                                                                 |                                                               |                                    |                                  |
| e Add line 8a through line 8c. <input checked="" type="radio"/> 8e                                                                                                                                                                                                             | 5,180.                                                        |                                    | <input checked="" type="radio"/> |
| 9 Investment interest. <input checked="" type="radio"/> 9                                                                                                                                                                                                                      | 5,742.                                                        |                                    | <input checked="" type="radio"/> |
| 10 Add line 8e and line 9. <input checked="" type="radio"/> 10                                                                                                                                                                                                                 | 10,922.                                                       |                                    | <input checked="" type="radio"/> |

| 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.....                                                                                            | 451.                                                          |                                    |                                 |
| 12                                                              | Other than by cash or check.....                                                                                       |                                                               |                                    |                                 |
| 13                                                              | Carryover from prior year.....                                                                                         |                                                               |                                    |                                 |
| 14                                                              | Add line 11 through line 13.....                                                                                       | 451.                                                          |                                    |                                 |
| <b>Casualty and Theft Losses</b>                                |                                                                                                                        |                                                               |                                    |                                 |
| 15                                                              | Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions..... |                                                               |                                    |                                 |
| <b>Other Itemized Deductions</b>                                |                                                                                                                        |                                                               |                                    |                                 |
| 16                                                              | Other—from list in federal instructions.....                                                                           |                                                               |                                    |                                 |
| 17                                                              | Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . .                                                         | 21,373.                                                       | 9,120.                             | 6,112.                          |

18 **Total.** Combine line 17 column A less column B plus column C. . . . . 18,365.

### 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

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

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

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

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 18,365.

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

28 Combine line 26 and line 27. . . . . 28 18,365.

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 . . . . . \$237,035  
Head of household . . . . . \$355,558  
Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . . \$474,075  
**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 18,365.

30 **Enter the larger of the amount on line 29 or your standard deduction shown below:**  
Single or married/RDP filing separately. See instructions. . . . . \$5,363  
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP. . . . . \$10,726  
**Transfer the amount on line 30 to Form 540, line 18.** . . . . . 30 18,365.

**2023****Investment Interest Expense Deduction****3526**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on tax return

SSN, ITIN, or FEIN

|           |                                                                                                                                                                          |                                  |           |                   |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------|-------------------|
| <b>1</b>  | Investment interest expense paid or accrued in 2023. See instructions. ....                                                                                              | <input checked="" type="radio"/> | <b>1</b>  | <u>6,012.</u>     |
| <b>2</b>  | Disallowed investment interest expense from 2022 form FTB 3526, line 7. If zero or less, enter -0- ....                                                                  | <input checked="" type="radio"/> | <b>2</b>  | <u>0.</u>         |
| <b>3</b>  | Total investment interest expense. Add line 1 and line 2. ....                                                                                                           |                                  | <b>3</b>  | <u>6,012.</u>     |
| <b>4a</b> | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions. ....                     |                                  | <b>4a</b> | <u>5,742.</u>     |
| <b>4b</b> | Net gain from the disposition of property held for investment. See instructions ...                                                                                      |                                  | <b>4b</b> | <u>          </u> |
| <b>4c</b> | Net capital gain from the disposition of property held for investment. See instructions. ....                                                                            |                                  | <b>4c</b> | <u>          </u> |
| <b>4d</b> | Subtract line 4c from line 4b. If zero or less, enter -0- ....                                                                                                           |                                  | <b>4d</b> | <u>0.</u>         |
| <b>4e</b> | Enter all or part of the amount on line 4c that you elect to include in investment income. <b>Do not</b> include more than the amount on line 4b. See instructions. .... |                                  | <b>4e</b> | <u>          </u> |
| <b>4f</b> | Investment income. Add line 4a, line 4d, and line 4e. ....                                                                                                               |                                  | <b>4f</b> | <u>5,742.</u>     |
| <b>5</b>  | Investment expenses. See instructions. ....                                                                                                                              |                                  | <b>5</b>  | <u>          </u> |
| <b>6</b>  | Net investment income. Subtract line 5 from line 4f. ....                                                                                                                |                                  | <b>6</b>  | <u>5,742.</u>     |
| <b>7</b>  | Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- ....                                       | <input checked="" type="radio"/> | <b>7</b>  | <u>270.</u>       |
| <b>8</b>  | Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9. ....      | <input checked="" type="radio"/> | <b>8</b>  | <u>5,742.</u>     |
| <b>9</b>  | Enter the amount from federal Form 4952, line 8. ....                                                                                                                    |                                  | <b>9</b>  | <u>5,742.</u>     |
| <b>10</b> | California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions. ....                                      | <input checked="" type="radio"/> | <b>10</b> | <u>          </u> |

**2023 Passive Activity Loss Limitations****3801****Attach to Form 540, Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

**Part I 2023 Passive Activity Loss**

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to **use California amounts.**

**Rental Real Estate Activities with Active Participation**

|                                                                      |                                            |  |  |
|----------------------------------------------------------------------|--------------------------------------------|--|--|
| <b>1a</b> Activities with net income from Part IV, column (a) .....  | <input checked="" type="radio"/> <b>1a</b> |  |  |
| <b>1b</b> Activities with net loss from Part IV, column (b) .....    | <input checked="" type="radio"/> <b>1b</b> |  |  |
| <b>1c</b> Prior year unallowed losses from Part IV, column (c) ..... | <input checked="" type="radio"/> <b>1c</b> |  |  |
| <b>1d</b> Combine line 1a, line 1b, and line 1c .....                | <input checked="" type="radio"/> <b>1d</b> |  |  |

**All Other Passive Activities**

|                                                                                                                                                                                                                                     |                                            |       |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------|-------|
| <b>2a</b> Activities with net income from Part V, column (a) .....                                                                                                                                                                  | <input checked="" type="radio"/> <b>2a</b> |       |       |
| <b>2b</b> Activities with net loss from Part V, column (b) .....                                                                                                                                                                    | <input checked="" type="radio"/> <b>2b</b> | -389. |       |
| <b>2c</b> Prior year unallowed losses from Part V, column (c) .....                                                                                                                                                                 | <input checked="" type="radio"/> <b>2c</b> |       |       |
| <b>2d</b> Combine line 2a, line 2b, and line 2c .....                                                                                                                                                                               | <input checked="" type="radio"/> <b>2d</b> |       | -389. |
| <b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions .... | <input checked="" type="radio"/> <b>3</b>  |       | -389. |

**Part II Special Allowance for Rental Real Estate Activities with Active Participation**

Enter all numbers in Part II as positive amounts. See instructions.

|                                                                                                                                                                                                                                                  |                                           |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------|--|
| <b>4</b> Enter the <b>smaller</b> of losses from line 1d or line 3 .....                                                                                                                                                                         | <input checked="" type="radio"/> <b>4</b> |          |  |
| <b>5</b> Enter \$150,000. If married/RDP filing a separate tax return, see instructions. ....                                                                                                                                                    | <input checked="" type="radio"/> <b>5</b> |          |  |
| <b>6</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 .... | <input checked="" type="radio"/> <b>6</b> | 173,450. |  |
| <b>7</b> Subtract line 6 from line 5 .....                                                                                                                                                                                                       | <input checked="" type="radio"/> <b>7</b> |          |  |
| <b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000. ....                                                                                                                                                              | <input checked="" type="radio"/> <b>8</b> |          |  |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8 .....                                                                                                                                                                                      | <input checked="" type="radio"/> <b>9</b> |          |  |

**Part III Total Losses Allowed**

|                                                                                                          |                                            |  |  |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------|--|--|
| <b>10</b> Add the income, if any, from line 1a and line 2a and enter the total .....                     | <input checked="" type="radio"/> <b>10</b> |  |  |
| <b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add line 9 and line 10 ..... | <input checked="" type="radio"/> <b>11</b> |  |  |

See the instructions on Page 2 to find out how to report the losses on your tax return.

CAIZ0601L 12/13/23

SEE STATEMENT 2

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**For California Only**  
**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.**2023**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) .....                        | 1 |  |    |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11. ....                       | 2 |  |    |
| 3 | Multiply line 2 by 7.5% (0.075) .....                                       | 3 |  |    |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... | 4 |  | 0. |

**Taxes You  
Paid**

- |   |                                                                                                                                                                                                                                     |    |         |         |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|---------|
| 5 | State and local taxes.                                                                                                                                                                                                              |    |         |         |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. .... | 5a | 9,120.  |         |
| b | State and local real estate taxes (see instructions) .....                                                                                                                                                                          | 5b | 6,992.  |         |
| c | State and local personal property taxes .....                                                                                                                                                                                       | 5c |         |         |
| d | Add lines 5a through 5c .....                                                                                                                                                                                                       | 5d | 16,112. |         |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....                                                                                                                                               | 5e | 10,000. |         |
| 6 | Other taxes. List type and amount: .....                                                                                                                                                                                            | 6  |         |         |
| 7 | Add lines 5e and 6 .....                                                                                                                                                                                                            | 7  |         | 10,000. |

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

- |    |                                                                                                                                                                                                                             |    |        |         |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|---------|
| 8  | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ....                                                       |    |        |         |
| a  | Home mortgage interest and points reported to you on Form 1098. See instructions if limited. ....                                                                                                                           | 8a | 5,180. |         |
| b  | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. .... | 8b |        |         |
| c  | Points not reported to you on Form 1098. See instructions for special rules. ....                                                                                                                                           | 8c |        |         |
| d  | Reserved for future use .....                                                                                                                                                                                               | 8d |        |         |
| e  | Add lines 8a through 8c .....                                                                                                                                                                                               | 8e | 5,180. |         |
| 9  | Investment interest. Attach Form 4952 if required. See instructions .....                                                                                                                                                   | 9  | 5,742. |         |
| 10 | Add lines 8e and 9 .....                                                                                                                                                                                                    | 10 |        | 10,922. |

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

- |    |                                                                                                                                            |    |      |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|------|------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions. ....                                                      | 11 | 451. |      |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. .... | 12 |      |      |
| 13 | Carryover from prior year .....                                                                                                            | 13 |      |      |
| 14 | Add lines 11 through 13 .....                                                                                                              | 14 |      | 451. |

**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 |  | 0. |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|----|

**Other  
Itemized  
Deductions**

- |    |                                                              |    |  |    |
|----|--------------------------------------------------------------|----|--|----|
| 16 | Other—from list in instructions. List type and amount: ..... | 16 |  | 0. |
|----|--------------------------------------------------------------|----|--|----|

**Total  
Itemized  
Deductions**

- |    |                                                                                                                                |    |  |         |
|----|--------------------------------------------------------------------------------------------------------------------------------|----|--|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12. .... | 17 |  | 21,373. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. ....                |    |  |         |



Statement 1  
Schedule CA, Part I, Section B, Line 8z, Column A  
Other Income

|       |    |                 |
|-------|----|-----------------|
|       | \$ | 1,255.          |
|       |    | -18,365.        |
| Total | \$ | <u>-17,110.</u> |

Statement 2  
Form 3801 Worksheets  
California Passive Activity Worksheet

| <u>Name of Activity</u> | <u>Federal<br/>Schedule</u> | <u>California<br/>Schedule</u> | <u>Federal<br/>Income</u> | <u>Adjustmt</u> | <u>State<br/>Income</u> |
|-------------------------|-----------------------------|--------------------------------|---------------------------|-----------------|-------------------------|
|                         |                             |                                | -389.                     |                 | -389.                   |
|                         |                             | Total                          | <u>\$ -389.</u>           | <u>\$ 0.</u>    | <u>\$ -389.</u>         |

**2023****Limited Liability Company Return of Income****568**

RP

202028810096 THE [REDACTED] 23  
 TYB 01-01-2023 TYE 12-31-2023  
 THE [REDACTED]

APT 314

ACCTMETHOD 1 10-09-2020 ASSETS  
 INITIAL 0 FINAL 0 AMENDED 0 PROTECTIVE 0

- I (1) During this taxable year, did this LLC acquire control or majority ownership (more than a 50% interest) in another legal entity?  
 If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term?  
 If yes to both questions, answer yes. • ☐ Yes ☒ No
- (2) During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this LLC or any legal entity in which the partnership holds a controlling or majority interest?  
 If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term?  
 If yes to both questions, answer yes. • ☐ Yes ☒ No
- (3) Has California real property (i.e., land, buildings) transferred to the LLC that was excluded from property tax reassessment under Revenue and Taxation Code Section 62(a)(2)?  
 If yes, during this taxable year, has more than 50% of the LLC's ownership interests cumulatively transferred in one or more transactions and it was not reported on a previous year's tax return?  
 If yes to both questions, answer yes. • ☐ Yes ☒ No

(Yes requires filing of BOE-100-B statement, penalties may apply – see instructions.)

| Complete Schedule IW, LLC Income Worksheet (on Page 7) first to determine line 1. |                                                                                                                       | Whole dollars only |          |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------|----------|
| Enclose, but do not staple, any payment.                                          | 1 Total income from Schedule IW, Limited Liability Company Income Worksheet. See instructions. •                      | 1                  | 451,880. |
|                                                                                   | 2 Limited Liability Company fee. See instructions. •                                                                  | 2                  | 900.     |
|                                                                                   | 3 2023 annual Limited Liability Company tax. See instructions. •                                                      | 3                  | 800.     |
|                                                                                   | 4 Pass-through entity elective tax. See instructions. •                                                               | 4                  |          |
|                                                                                   | 5 Nonconsenting nonresident members' tax liability from Schedule T (Page 4). •                                        | 5                  |          |
|                                                                                   | 6 Partnership level tax. If IRS concluded a centralized audit for this year, see instructions. If not, leave blank. • | 6                  |          |
|                                                                                   | 7 Total tax and fee. Add line 2, line 3, line 4, line 5, and line 6. •                                                | 7                  | 1,700.   |
|                                                                                   | 8 Amount paid with form FTB 3537 and 2023 form FTB 3522 and form FTB 3536. •                                          | 8                  | 3,300.   |
|                                                                                   | 9 Amounts paid for pass-through entity elective tax. •                                                                | 9                  |          |
|                                                                                   | 10 Overpayment from prior year allowed as a credit. •                                                                 | 10                 |          |
|                                                                                   | 11 Withholding (Form 592-B and/or 593). •                                                                             | 11                 |          |
|                                                                                   | 12 Total payments. Add line 8, line 9, line 10 and line 11. •                                                         | 12                 | 3,300.   |
|                                                                                   | 13 Use tax. This is not a total line. See instructions. •                                                             | 13                 |          |
|                                                                                   | 14 Payments balance. If line 12 is more than line 13, subtract line 13 from line 12. •                                | 14                 | 3,300.   |
|                                                                                   | 15 Use tax balance. If line 13 is more than line 12, subtract line 12 from line 13. •                                 | 15                 |          |
|                                                                                   | 16 Tax and fee due. If line 7 is more than line 14, subtract line 14 from line 7. •                                   | 16                 |          |
|                                                                                   | 17 Overpayment. If line 14 is more than line 7, subtract line 7 from line 14. •                                       | 17                 | 1,600.   |



## Whole dollars only

|    |                                                                                                          |    |        |
|----|----------------------------------------------------------------------------------------------------------|----|--------|
| 18 | Amount of line 17 to be credited to 2024 tax or fee.....                                                 | 18 |        |
| 19 | Refund. If the total of line 18 is less than line 17, subtract the total from line 17.....               | 19 | 1,600. |
| 20 | Penalties and interest. See instructions.....                                                            | 20 |        |
| 21 | Total amount due. Add line 15, line 16, line 18, and line 20, then subtract line 17 from the result..... | 21 |        |

**J** Principal business activity code (**Do not** leave blank)..... **18** [REDACTED]  
 Business activity SALES Product or service BEEF

**K** Enter the maximum number of members in the LLC at any time during the year. For multiple member LLCs, attach a California Schedule K-1 (568) for each of these members..... **1**

**L** Is this LLC an investment partnership? See General Information O..... ☐ Yes ☒ No

**M (1)** Is this LLC apportioning or allocating income to California using Schedule R?..... ☐ Yes ☒ No

**(2)** If "No," was this LLC registered in California without earning any income sourced in this state during the taxable year?..... ☒ Yes ☒ No

**N** Was there a distribution of property or a transfer (for example, by sale or death) of an LLC interest during the taxable year?..... ☐ Yes ☒ No

**P (1)** Does the LLC have any foreign (non-U.S.) nonresident members?..... ☐ Yes ☒ No

**(2)** Does the LLC have any domestic (non-foreign) nonresident members?..... ☐ Yes ☒ No

**(3)** Were Form 592, Form 592-A, Form 592-B, Form 592-F, and Form 592-PTE filed for these members?..... ☐ Yes ☒ No

**Q** Are any members in this LLC also LLCs or partnerships?..... ☐ Yes ☒ No

**R** Is this LLC under audit by the IRS or has it been audited in a prior year?..... ☐ Yes ☒ No

**S** Is this LLC a member or partner in another multiple member LLC or partnership?..... ☐ Yes ☒ No  
 If "Yes," complete Schedule EO, Part I.

**T** Is this LLC a publicly traded partnership as defined in IRC Section 469(k)(2)?..... ☒ Yes ☒ No

**U (1)** Is this LLC a business entity disregarded for tax purposes?..... ☒ Yes ☐ No

**(2)** If "Yes," see instructions and complete Page 1, Page 2, Page 3, Schedule B, Page 5, and Page 7, if applicable. Are there credits or credit carryovers attributable to the disregarded entity?..... ☐ Yes ☒ No

**(3)** If "Yes" to U(1), does the disregarded entity have total income derived from or attributable to California that is less than the LLC's total income from all sources?..... ☐ Yes ☒ No

**V** Has the LLC included a Reportable Transaction, or Listed Transaction within this return? (See instructions for definitions). If "Yes," complete and attach federal Form 8886 for each transaction. .... ☐ Yes ☒ No

**W** Did this LLC file the Federal Schedule M-3 (federal Form 1065)?..... ☐ Yes ☒ No

**X** Is this LLC a direct owner of an entity that filed a federal Schedule M-3?..... ☐ Yes ☒ No

**Y** Does the LLC have a beneficial interest in a trust or is it a grantor of a Trust?..... ☐ Yes ☒ No  
 If "Yes," attach schedule of trusts and federal identification numbers.

**Z** Does this LLC own an interest in a business entity disregarded for tax purposes?..... ☒ Yes ☒ No  
 If "Yes," complete Schedule EO, Part II.

**AA** Is any member of the LLC related (as defined in IRC Section 267(c)(4)) to any other member of the LLC?..... ☐ Yes ☒ No

**BB** Is any member of the LLC a trust for the benefit of any person related (as defined in IRC Section 267(c)(4)) to any other member?..... ☐ Yes ☒ No

(continued on Page 3)

THE [REDACTED]

(continued from Page 2)

CC (1) Is the LLC deferring any income from the disposition of assets? (see instructions) ..... ☐ Yes ☒ No

(2) If "Yes," enter the year of asset disposition .....

DD Is the LLC reporting previously deferred income from:

(see instructions) ..... ☐ Installment Sale ☐ IRC §1031 ☐ IRC §1033 ☐ Other

EE "Doing business as" name. See instructions: ..... ☐

FF (1) Has this LLC operated as another entity type such as a Corporation, S Corporation, General Partnership, Limited Partnership, or Sole Proprietorship in the previous five (5) years? ..... ☐ Yes ☒ No

(2) If "Yes", provide prior FEIN(s) if different, business name(s), and entity type(s) for prior returns filed with the FTB and/or IRS (see instructions): .....

GG (1) Has this LLC previously operated outside California? ..... ☐ Yes ☒ No

(2) Is this the first year of doing business in California? ..... ☐ Yes ☒ No

HH Is the LLC a section 721(c) partnership, as defined in Treasury Regulations Section 1.721(c)-1T(b)(14)? ..... ☐ Yes ☒ No

II At any time during the tax year, were there any transfers between the LLC and its members subject to the disclosure requirements of Regulations section 1.707-8? ..... ☐ Yes ☒ No

JJ Check if the LLC: (1) ☐ Aggregated activities for IRC Section 465 at-risk purposes

(2) ☐ Grouped activities for IRC Section 469 passive activity purposes

KK (1) Has this business entity previously filed an unclaimed property Holder Remit Report with the State Controller's Office? ..... ☐ Yes ☒ No

(2) If "Yes," when was the last report filed? (mm/dd/yyyy) ..... (3) Amount last remitted ■ \$ .....

Single Member LLC Information and Consent – Complete only if the LLC is disregarded.

● Federal TIN/SSN

Sole Owner's name (as shown on owner's return)

FEIN/CA Corp no./CA SOS File no.

Street Address, City, State, and ZIP Code

● What type of entity is the ultimate owner of this SMLLC? See instructions. Check only one box:

☒ (1) Individual ☐ (2) C Corporation ☐ (3) Pass-Through (S corporation, partnership, LLC classified as a partnership)

☐ (4) Estate/Trust ☐ (5) Exempt Organization

Member's Consent Statement: I consent to the jurisdiction of the State of California to tax my LLC income and agree to file returns and pay tax as may be required by the Franchise Tax Board.

Signature ► Date 3/22/24

Sign Here

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. 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 return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of authorized member or manager

Date

Telephone

Authorized member or manager's email address (optional)

Paid Preparer's Use Only

Paid preparer's signature

Date

Check if self-employed ☒

PTIN

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

Firm's FEIN

Telephone

May the FTB discuss this return with the preparer shown above (see instructions)? ..... ☒ Yes ☐ No



**Schedule IW Limited Liability Company (LLC) Income Worksheet**

Enter your California income amounts on the worksheet. All amounts entered must be assigned for California law differences. Use only amounts that are from sources derived from or attributable to California when completing lines 1-17 of this worksheet. If your business is both within and outside of California, see Schedule IW instructions to assign the correct amounts to California. If the LLC is wholly within California, the total income amount is assigned to California and is entered beginning with line 1a. If the single member LLC (SMLLC) does not meet the 3 million criteria for filing Schedule B (568) and Schedule K (568), the SMLLC is still required to complete Schedule IW. Disregarded entities that do not meet the filing requirements to complete Schedule B or Schedule K should prepare Schedule IW by entering the California amounts attributable to the disregarded entity from the member's federal Schedule B, C, D, E, F (Form 1040), or additional schedules associated with other activities. Do not enter amounts on this worksheet that have already been reported by another LLC to determine its fee.

See instructions on page 14 of the Form 568 Booklet for more information on how to complete Schedule IW.

|            |                                                                                                                                                                                                                                 |                                            |                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------|
| <b>1 a</b> | Total California income from Form 568, Schedule B, line 3. See instructions . . . .                                                                                                                                             | <input checked="" type="radio"/> <b>1a</b> | <u>88,895.</u>              |
| <b>b</b>   | Enter the California cost of goods sold from Form 568, Schedule B, line 2 and from federal Schedule F (Form 1040) (plus California adjustments) associated with the receipts assigned to California on lines 1a and 4 . . . . . | <input checked="" type="radio"/> <b>1b</b> | <u>362,985.</u>             |
| <b>2 a</b> | If the answer to Question U(1) on Form 568 Side 2, is "Yes", include the gross income of this disregarded entity that is not included in lines 1 and 8 through 16 . . . . .                                                     | <input checked="" type="radio"/> <b>2a</b> | <u>                    </u> |
| <b>b</b>   | Enter the cost of goods sold of disregarded entities associated with the receipts assigned to California on line 2a . . . . .                                                                                                   | <input checked="" type="radio"/> <b>2b</b> | <u>                    </u> |
| <b>3 a</b> | LLC's distributive share of ordinary income from pass-through entities . . . . .                                                                                                                                                | <input checked="" type="radio"/> <b>3a</b> | <u>                    </u> |
| <b>b</b>   | Enter the LLC's distributive share of cost of goods sold from other pass-through entities associated with the receipt assigned to California on line 3a (see Schedule K-1s (565), Table 3, line 1a) . . . . .                   | <input checked="" type="radio"/> <b>3b</b> | <u>                    </u> |
| <b>c</b>   | Enter the LLC's distributive share of deductions from other pass-through entities associated with the receipt assigned to California on line 3a (see Schedule K-1s (565), Table 3, line 1b) . . . . .                           | <input checked="" type="radio"/> <b>3c</b> | <u>                    </u> |
| <b>4</b>   | Add gross farm income from federal Schedule F (Form 1040). Use California amounts . . . . .                                                                                                                                     | <input checked="" type="radio"/> <b>4</b>  | <u>                    </u> |
| <b>5</b>   | Enter the total of other income (not loss) from Form 568, Schedule B, line 10 . . . . .                                                                                                                                         | <input checked="" type="radio"/> <b>5</b>  | <u>                    </u> |
| <b>6</b>   | Enter the total gains (not losses) from Form 568, Schedule B, line 8 . . . . .                                                                                                                                                  | <input checked="" type="radio"/> <b>6</b>  | <u>                    </u> |
| <b>7</b>   | Add line 1a through line 6 . . . . .                                                                                                                                                                                            | <input checked="" type="radio"/> <b>7</b>  | <u>451,880.</u>             |
| <b>8</b>   | <b>California rental real estate</b>                                                                                                                                                                                            |                                            |                             |
| <b>a</b>   | Enter the total gross rents from federal Form 8825, line 18a . . . . .                                                                                                                                                          | <input checked="" type="radio"/> <b>8a</b> | <u>                    </u> |
| <b>b</b>   | Enter the total gross rents from all Schedule K-1s (565), Table 3, line 2 . . . . .                                                                                                                                             | <input checked="" type="radio"/> <b>8b</b> | <u>                    </u> |
| <b>c</b>   | Add line 8a and line 8b . . . . .                                                                                                                                                                                               | <input checked="" type="radio"/> <b>8c</b> | <u>                    </u> |
| <b>9</b>   | <b>Other California rentals.</b>                                                                                                                                                                                                |                                            |                             |
| <b>a</b>   | Enter the amount from Schedule K (568), line 3a . . . . .                                                                                                                                                                       | <input checked="" type="radio"/> <b>9a</b> | <u>                    </u> |
| <b>b</b>   | Enter the amount from all Schedule K-1s (565), Table 3, line 3 . . . . .                                                                                                                                                        | <input checked="" type="radio"/> <b>9b</b> | <u>                    </u> |
| <b>c</b>   | Add lines 9a and 9b . . . . .                                                                                                                                                                                                   | <input checked="" type="radio"/> <b>9c</b> | <u>                    </u> |
| <b>10</b>  | <b>California interest.</b> Enter the amount from Form 568, Schedule K, line 5 . . . . .                                                                                                                                        | <input checked="" type="radio"/> <b>10</b> | <u>                    </u> |
| <b>11</b>  | <b>California dividends.</b> Enter the amount from Form 568, Schedule K, line 6 . . . . .                                                                                                                                       | <input checked="" type="radio"/> <b>11</b> | <u>                    </u> |
| <b>12</b>  | <b>California royalties.</b> Enter the amount from Form 568, Schedule K, line 7 . . . . .                                                                                                                                       | <input checked="" type="radio"/> <b>12</b> | <u>                    </u> |
| <b>13</b>  | <b>California capital gains.</b> Enter the capital gains (not losses) included in the amounts from Form 568, Schedule K, lines 8 and 9 . . . . .                                                                                | <input checked="" type="radio"/> <b>13</b> | <u>                    </u> |
| <b>14</b>  | <b>California 1231 gains.</b> Enter the amount of total gains (not losses) from Form 568, Schedule K, line 10a . . . . .                                                                                                        | <input checked="" type="radio"/> <b>14</b> | <u>                    </u> |
| <b>15</b>  | <b>Other California portfolio income (not loss).</b> Enter the amount from Form 568, Schedule K, line 11a . . . . .                                                                                                             | <input checked="" type="radio"/> <b>15</b> | <u>                    </u> |
| <b>16</b>  | <b>Other California income (not loss) not included in line 5.</b> Enter the amount from Form 568, Schedule K, line 11b . . . . .                                                                                                | <input checked="" type="radio"/> <b>16</b> | <u>                    </u> |
| <b>17</b>  | <b>Total California income.</b> Add lines 7, 8c, 9c, 10, 11, 12, 13, 14, 15, and 16. Line 17 may not be a negative number. Enter here and on Form 568, Page 1, line 1. If less than zero enter -0- . . . . .                    | <input checked="" type="radio"/> <b>17</b> | <u>451,880.</u>             |



If amount of payment is zero, do not mail this voucher.

**When to pay:**

**Fiscal Year** — File and Pay by the 15th day of the 4th month after the beginning of the taxable year.

**Calendar Year** — File and Pay by April 15, 2024.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Web pay for businesses** LLCs can make an immediate payment or schedule payments up to a year in advance.
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.



**Where to pay:** Using black or blue ink, make a check or money order payable to the "Franchise Tax Board." Write the California SOS file number, FEIN, and "2024 FTB 3522" on the check or money order. Detach the payment voucher from the bottom of the page. Enclose, but **do not** staple, your payment with the voucher and mail to:



Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER

DETACH HERE

TAXABLE YEAR

**2024 LLC Tax Voucher**

CALIFORNIA FORM

**3522**

TYB 01-01-2024 TYE 12-31-2024

24

FORM 0

Amount of Payment

800.

If amount of payment is zero, do not mail this form.

**When to pay:**

**Fiscal Year** — File and pay by 15th day of the 6th month of the current taxable year.

**Calendar Year** — File and Pay by June 17, 2024.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Web Pay for business**

LLCs can make an immediate payment or schedule payments for up to a year in advance

- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.



**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number or FEIN and "2024 FTB 3536" on the check or money order. Detach form below. Enclose, but **do not** staple payment with form and mail to:

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

TAXABLE YEAR

**2024****Estimated Fee for LLCs**

CALIFORNIA FORM

**3536 (LLC)**

TYB 01-01-2024 TYE 12-31-2024  
THE

24

FORM 0

Amount of Payment

900.

Date Accepted \_\_\_\_\_

TAXABLE YEAR

**2023****California e-file Return Authorization for  
Limited Liability Companies**

FORM

**8453-LLC**

Limited liability company name

California Secretary of State (SOS) file number or FEIN

THE [REDACTED]

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

|   |                                                                                                  |   |          |
|---|--------------------------------------------------------------------------------------------------|---|----------|
| 1 | Total income (Form 568, Schedule B, line 12 or Form 568, line 1 for Single Member LLCs) .....    | 1 | 451,880. |
| 2 | Ordinary income (Form 568, Schedule B, line 23 or Form 568, line 1 for Single Member LLCs) ..... | 2 | 451,880. |
| 3 | Tax and fee due (Form 568, line 16) .....                                                        | 3 |          |
| 4 | Overpayment (Form 568, line 17) .....                                                            | 4 | 1,600.   |
| 5 | Total amount due (Form 568, line 21) .....                                                       | 5 |          |

**Part II Settle Your Account Electronically for Taxable Year 2023.**

|   |                                                      |    |                |    |                              |
|---|------------------------------------------------------|----|----------------|----|------------------------------|
| 6 | <input type="checkbox"/> Electronic funds withdrawal | 6a | Tax due amount | 6b | Withdrawal date (mm/dd/yyyy) |
|   |                                                      | 6c | PTE amount due | 6d | Withdrawal date (mm/dd/yyyy) |

**Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2024** This is not an installment payment for the current amount the LLC owes.

|                                | Annual Tax Payment | Estimated Fee Payment |
|--------------------------------|--------------------|-----------------------|
| 7 Amount                       |                    |                       |
| 8 Withdrawal date (mm/dd/yyyy) |                    |                       |

**Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2024**

|                                 | First Payment |
|---------------------------------|---------------|
| 9 Amount                        |               |
| 10 Withdrawal date (mm/dd/yyyy) |               |

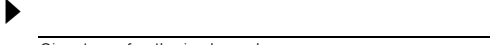
**Part V Banking Information** (Have you verified the LLC's banking information?)

|                   |  |                     |                                   |                                  |
|-------------------|--|---------------------|-----------------------------------|----------------------------------|
| 11 Routing number |  | 13 Type of account: | <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |
| 12 Account number |  |                     |                                   |                                  |

**Part VI Declaration of Authorized Member or Manager**

I authorize the limited liability company account to be settled as designated in Parts II, III, and IV. If I check box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a, line 6c, any 2024 annual tax or estimated fee payment amounts listed on Part III, line 7 and on Part IV, line 9 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an authorized member or manager of the above limited liability company and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2023 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

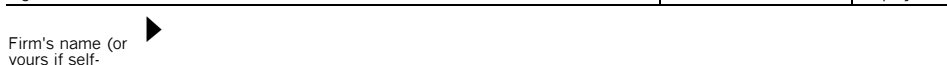
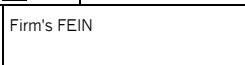
**Sign Here**  **MEMBER**  
Signature of authorized member or manager Date Title

**Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the limited liability company's return. (If I am, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or **four** years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**  Date  Check if also paid preparer ☒ Check if self-employed ☒ ERO's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
CA ZIP code 

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**  Date  Check if self-employed ☐ Paid preparer's PTIN   
Firm's name (or yours if self-employed) and address  Firm's FEIN   
ZIP code 