

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	15,675.
2	☐ 4972 3 ☐	17	1,968.
17	Amount from Schedule 2, line 3	18	17,643.
18	Add lines 16 and 17	19	2,000.
19	Child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	2,000.
21	Add lines 19 and 20	22	15,643.
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	90.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	15,733.
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	2,555.
b	Form(s) 1099	25b	57.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,612.
26	2024 estimated tax payments and amount applied from 2023 return	26	527.
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32	33	3,139.

RefundDirect deposit?
See instructions.

34	If line 33 is more than \$0, enter amount to be refunded	34	
35a	Amount of line 34 you want refunded by direct deposit	35a	
b	Routing number		
d	Account number		
36	Amount of line 34 you want refunded by check		
37	Subtract line 33 from line 36. For details on how to calculate, see instructions.	37	12,594.
38	Estimated tax penalty		

Third Party DesigneeDo 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.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

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

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2024)

August 28, 2025

Dear [REDACTED],

Your 2024 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. There is a balance due of \$12,594.

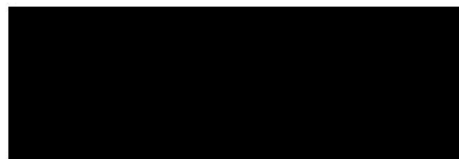
Make your check payable to the "United States Treasury" and mail your Form 1040-V payment voucher on or before October 15, 2025 to:

INTERNAL REVENUE SERVICE
P.O. BOX 802501
CINCINNATI, OH 45280-2501

Under the Affordable Care Act, your advance payment of the premium tax credit of \$1,968 is greater than your actual premium tax credit of \$0. The excess of \$1,968 increased the amount due on your tax return.

Your 2024 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. There is a balance due of \$6,137.

Mail your California payment voucher on or before October 15, 2025 and make your check payable to:



Your 2025 estimated tax payment schedule is listed below. If not paying electronically, mail your payments to the address shown on your estimated tax payment vouchers.

Due Date	Federal	Due Date	California
4/15/25	\$ 0	4/15/25	\$ 0
6/16/25	0	6/16/25	0
9/15/25	11,100	9/15/25	4,300
1/15/26	3,700	12/31/25	1,900
	\$ 14,800		\$ 6,200

As an alternative to paying by paper check, federal income tax payments can be made using the IRS Direct Pay electronic payment method. This service is free and can be used to pay your individual tax bill or estimated tax payment directly from your checking or savings account. To access online, visit www.irs.gov/payments for more information.

Please be sure to call if you have any questions.

Best regards,

[REDACTED]

[REDACTED]

	2024	2023	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	40,410	8,900	31,510
INTEREST INCOME.....	0	35	-35
DIVIDEND INCOME.....	260	107	153
TAXABLE IRA DISTRIBUTIONS.....	1,900	3,000	-1,100
BUSINESS INCOME.....	0	-25	25
CAPITAL GAIN OR LOSS.....	42,948	0	42,948
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST.....	76,264	78,406	-2,142
TOTAL INCOME.....	161,782	90,423	71,359
ADJUSTMENTS TO INCOME			
SELF-EMPLOYED HEALTH INSURANCE.....	7,800	8,900	-1,100
TOTAL ADJUSTMENTS.....	7,800	8,900	-1,100
ADJUSTED GROSS INCOME.....	153,982	81,523	72,459
ITEMIZED DEDUCTIONS			
MEDICAL & DENTAL.....	0	8,783	-8,783
TAXES.....	10,000	10,000	0
INTEREST.....	12,274	15,392	-3,118
CONTRIBUTIONS.....	1,300	1,000	300
TOTAL ITEMIZED DEDUCTIONS.....	23,574	35,175	-11,601
TAX COMPUTATION			
STANDARD DEDUCTION.....	21,900	20,800	1,100
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	23,574	35,175	-11,601
QUALIFIED BUSINESS INCOME DEDUCTION.....	15,253	9,258	5,995
TAXABLE INCOME.....	115,155	37,090	78,065
TAX BEFORE AMT AND APTC.....	15,675	4,129	11,546
EXCESS ADVANCE PREMIUM TAX CR. REPAYMENT.....	1,968	554	1,414
TAX BEFORE CREDITS.....	17,643	4,683	12,960
CREDITS			
CHILD TAX CREDIT & OTHER DEPENDENT CR.....	2,000	2,000	0
CHILD AND DEPENDENT CARE CREDIT.....	0	600	-600
TOTAL CREDITS.....	2,000	2,600	-600
TAX AFTER CREDITS.....	15,643	2,083	13,560
OTHER TAXES			
TAX ON IRAS, OTHER QUAL. RET. PLANS, ETC.....	90	300	-210
TOTAL TAX.....	15,733	2,383	13,350
PAYMENTS & REFUNDABLE CREDITS			
FEDERAL INCOME TAX WITHHELD.....	2,612	0	2,612
ESTIMATED TAX PAYMENTS.....	527	0	527
TOTAL PAYMENTS.....	3,139	0	3,139
REFUND OR AMOUNT DUE			
UNDERPAYMENT PENALTY.....	0	110	-110
AMOUNT YOU OWE.....	12,594	2,493	10,101
TAX RATES			
ORDINARY INCOME TAX BRACKET.....	22.0%	12.0%	10.0%
EFFECTIVE TAX RATE.....	13.7%	6.4%	7.3%

	2024	2023	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	153,982	81,523	72,459
CALIFORNIA ADDITIONS			
RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS.....	1,800	0	1,800
TOTAL ADDITIONS TO FEDERAL AGI.....	1,800	0	1,800
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME.....	155,782	81,523	74,259
ITEMIZED DEDUCTIONS			
ITEMIZED DEDUCTION BEFORE LIMITATION.....	22,915	36,627	-13,712
CALIFORNIA ITEMIZED DEDUCTIONS.....	22,915	36,627	-13,712
CALIFORNIA STANDARD DEDUCTION.....	11,080	10,726	354
TAX COMPUTATION			
TOTAL TAXABLE INCOME.....	132,867	44,896	87,971
TAX.....	6,930	690	6,240
EXEMPTION CREDITS.....	610	590	20
NET TAX.....	6,320	100	6,220
CREDITS			
NONREFUNDABLE CHILD CARE EXPENSES CREDIT.....	0	100	-100
TOTAL TAX LESS CREDITS.....	6,320	0	6,320
OTHER TAXES			
OTHER TAXES.....	23	75	-52
TOTAL TAX LIABILITY.....	6,343	75	6,268
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD.....	206	0	206
TOTAL PAYMENTS.....	206	0	206
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	0	0	0
AMOUNT YOU OWE.....	6,137	75	6,062
TAX RATES			
MARGINAL TAX RATE.....	9.3%	2.0%	7.3%
EFFECTIVE TAX RATE.....	4.8%	0.2%	4.6%

2025

Record of Estimated Tax Payments

PAGE 1

Federal

Payment Number	Date Due	2024 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/25					
2	6/16/25					
3	9/15/25		11,100.			
4	1/15/26		3,700.			
5						
6						
7						
8						
Total			14,800.			

State: CALIFORNIA

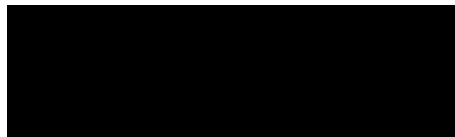
State

Payment Number	Date Due	2024 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/25					
2	6/16/25					
3	9/15/25		4,300.			
4	12/31/25		1,900.			
5						
6						
7						
8						
Total			6,200.			

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2025 tax return.

DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **4/15/2025**

2025 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order ▶	
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FDIA1901L 07/18/24

1032

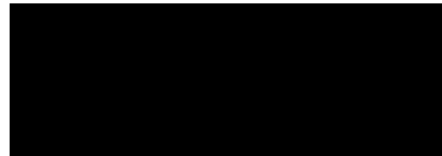


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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 6/16/2025

2025 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	
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FDIA1902L 07/18/24

1032



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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 9/15/2025

2025 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	11,100.
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FDIA1904L 07/18/24

1032



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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 1/15/2026

2025 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	3,700.
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FDIA1905L 07/18/24

1032



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Payment 1 : File and Pay by April 15, 2025.

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

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.

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 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 "2025 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the 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.

File and Pay by April 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

2025 Estimated Tax for Individuals

540-ES

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25

APE

0

Payment 2 : File and Pay by June 16, 2025.

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

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.

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 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 "2025 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the 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.

File and Pay by June 16, 2025

TAXABLE YEAR

CALIFORNIA FORM

2025 Estimated Tax for Individuals

540-ES

-**-*

25

APE

0

Form at bottom of page
FTB 540-ES VOUCHER 3

Payment 3 : File and Pay by Sept. 15, 2025.

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

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.

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 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 "2025 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the 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.

File and Pay by Sept. 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

2025 Estimated Tax for Individuals

540-ES

-**-*

25

APE

0

AMOUNT OF PAYMENT

4300.

Form at bottom of page
FTB 540-ES VOUCHER 4

Payment 4 : File and Pay by Jan. 15, 2026.

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

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.

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 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 "2025 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the 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.

File and Pay by Jan. 15, 2026

TAXABLE YEAR

CALIFORNIA FORM

2025 Estimated Tax for Individuals

540-ES

-**-*

25

APE

0

AMOUNT OF PAYMENT

1900.

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:

DO NOT MAIL



Form 1040-V (2024)

Separate here and mail with your payment and return.

Department of the Treasury
Internal Revenue Service

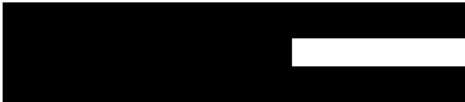
2024

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 ▶	12,594.
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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:



DO NOT MAIL

▼ 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 2024, or other tax year beginning , 2024, ending		1032 FDIA4601L 07/18/24
Part I Identification		Part II Individual Income Tax		
1 		4 Estimate of total tax liability for 2024 .. \$ <u>15,733.</u>		
2 ***-**-****		5 Total 2024 payments <u>3,139.</u>		
3		6 Balance due. Subtract line 5 from line 4. See instructions..... <u>12,594.</u>		
		7 Amount you're paying (see instructions)..... <u>12,594.</u>		
		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions..... ☐		
		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding. ☐		

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 _____		Your social security number ***-**-****
If joint return, spouse's first name and middle initial _____ Last name _____		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____		
Foreign country name _____	Foreign province/state/county _____ Foreign postal code _____	

Filing Status

☐ Single ☒ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

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

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

Standard Deduction

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

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

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

Dependents (see instructions):		(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. ☐	(1) First name Last name			Child tax credit	Credit for other dependents
	██████████	***-**-****	SON	☒	☐
				☐	☐
				☐	☐

Income	1 a Total amount from Form(s) W-2, box 1 (see instructions)	1a	40,410.	
	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	40,410.	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required.	2 a Tax-exempt interest 2a	b Taxable interest 2b		
	3 a Qualified dividends . S.T. 3 3a	110.	b Ordinary dividends 3b	260.
	4 a IRA distributions 4a		b Taxable amount 4b	1,900.
	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) ☐			
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	42,948.	
	8 Additional income from Schedule 1, line 10 8		76,264.	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9		161,782.	
	10 Adjustments to income from Schedule 1, line 26 10		7,800.	
11 Subtract line 10 from line 9. This is your adjusted gross income 11		153,982.		
12 Standard deduction or itemized deductions (from Schedule A) 12		23,574.		
13 Qualified business income deduction from Form 8995 or Form 8995-A 13		15,253.		
14 Add lines 12 and 13 14		38,827.		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15		115,155.		

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	15,675.
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3	17	1,968.
18	Add lines 16 and 17	18	17,643.
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000.
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	2,000.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	15,643.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	90.
24	Add lines 22 and 23. This is your total tax	24	15,733.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	2,555.
b	Form(s) 1099	25b	57.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,612.
26	2024 estimated tax payments and amount applied from 2023 return	26	527.
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	3,139.

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 overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Direct deposit?
See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	12,594.
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

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

Form **1040** (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Your social security number

-**-*

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

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

Part I		Additional Income	
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	76,264.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	76,264.

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

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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	7,800.
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 8I from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	7,800.

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 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **02**

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

Your social security number
-**-*

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962.....	1a	1,968.
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936).....	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936).....	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (l).....	1d	
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n) (iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n).....	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o) (iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o).....	1f	
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	1,968.
2	Alternative minimum tax. Attach Form 6251.....	2	0.
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	1,968.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐	8	90.
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.....	17b	
c	Additional tax on HSA distributions. Attach Form 8889.....	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.....	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853...	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.....	17i	
j	Section 72(m)(5) excess benefits tax.....	17j	
k	Golden parachute payments.....	17k	
l	Tax on accumulation distribution of trusts.....	17l	
m	Excise tax on insider stock compensation from an expatriated corporation....	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....	17p	
q	Any interest from Form 8621, line 24.....	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.....	18	
19	Recapture of net EPE from Form 4255, line 1d, column (I).....	19	
20	Section 965 net tax liability installment from Form 965-A.....	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.....	21	90.

Schedule 2 (Form 1040) 2024

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

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **07**Name(s) shown on Form 1040 or 1040-SR
[REDACTED]

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) STATEMENT 4 | 1 | 6,263. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 153,982. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 11,549. |
| 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 | 1,224. |
| b | State and local real estate taxes (see instructions) SEE STATEMENT 5 | 5b | 9,341. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 10,565. |
| 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 SEE ST. 6 | 8a | 12,274. |
| 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 | 12,274. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 12,274. |

**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 STATEMENT 7 | 11 | 800. |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 SEE STATEMENT 8 | 12 | 500. |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 1,300. |

**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 | 23,574. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | |

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

OMB No. 1545-0074

2024

Attachment
Sequence No. **08**

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

Name(s) shown on return

Your social security number

-**-*

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

Amount

1

2 Add the amounts on line 1.....

2

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b. . .

4

0.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer:

5

260.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.

6

260.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country?
See instructions

If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:

8 During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

Yes	No
	X
	X

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

FDIA0401L 08/16/24

Schedule B (Form 1040) 2024

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2024

Attachment
Sequence No. 09

Name of proprietor

Social security number (SSN)

-**-*

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

B Enter code from instructions

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. ☐	1	175,726.
2	Returns and allowances. _____	2	
3	Subtract line 2 from line 1. _____	3	175,726.
4	Cost of goods sold (from line 42). _____	4	
5	Gross profit. Subtract line 4 from line 3. _____	5	175,726.
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	175,726.

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

8	Advertising. _____	8		18	Office expense (see instructions). _____	18	
9	Car and truck expenses (see instructions). _____	9		19	Pension and profit-sharing plans. _____	19	
10	Commissions and fees. _____	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions). _____	11		a	Vehicles, machinery, and equipment. _____	20a	
12	Depletion. _____	12		b	Other business property. _____	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). _____	13		21	Repairs and maintenance. _____	21	
14	Employee benefit programs (other than on line 19). _____	14		22	Supplies (not included in Part III). _____	22	
15	Insurance (other than health). _____	15		23	Taxes and licenses. _____	23	2,312.
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	Total expenses before expenses for business use of home. Add lines 8 through 27b. _____	28	175,726.	26	Wages (less employment credits). _____	26	25,693.
29	Tentative profit or (loss). Subtract line 28 from line 7. _____	29		27a	Other expenses (from line 48). _____	27a	147,721.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. _____	30		b	Energy efficient commercial buildings deduction (attach Form 7205). _____	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	0.				

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

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

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

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

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

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

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

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

REPORTED BY FED ID #	147,721.
48 Total other expenses. Enter here and on line 27a.	48 147,721.

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 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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a 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.....				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6 ()
7 Net short-term capital gain or (loss). 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.....				7

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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a 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.....	43,030.	82.		42,948.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 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.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				15 42,948.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	42,948.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (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		S			X	
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				76,264.
B				
C				
D				
29 a Totals				76,264.
b Totals				
30 Add columns (h) and (k) of line 29a			30	76,264.
31 Add columns (g), (i), and (j) of line 29b			31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	76,264.

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 (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income 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 Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, 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 Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	76,264.
42	Reconciliation of farming and fishing income. 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	Reconciliation for real estate professionals. 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 real estate activities in which you materially participated under the passive activity loss rules.	43	76,264.

Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored AccountsAttach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form5329 for instructions and the latest information.

2024

Attachment
Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

-**-*

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax ReturnCity, town or post office, state, and ZIP code. If you have a foreign address, also complete the
spaces below. See instructions.If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040) — see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	1,900.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>23</u>	2	1,000.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	900.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	90.
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.			

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8g, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2024 than is allowable or you had an amount on line 17 of your 2023 Form 5329.

9	Enter your excess contributions from line 16 of your 2023 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2024 traditional IRA distributions included in income (see instructions)	11	
12	2024 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2024 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2024 than is allowable or you had an amount on line 25 of your 2023 Form 5329.

18	Enter your excess contributions from line 24 of your 2023 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2024 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2024 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	25	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **47**

Your social security number

-**-*

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	153,982.
2a	Enter income from Puerto Rico that you excluded.	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555.	2b	
c	Enter the amount from line 15 of your Form 4563.	2c	
d	Add lines 2a through 2c.	2d	
3	Add lines 1 and 2d.	3	153,982.
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000.	5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500.	7	
8	Add lines 5 and 7.	8	2,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05).	11	
12	Is the amount on line 8 more than the amount on line 11?	12	2,000.
☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
☒ Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from Credit Limit Worksheet A	13	17,643.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2,000.
Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2024

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		☐
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a 0.
b Number of qualifying children under age 17 with the required social security number: _____ X \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b		17
18a Earned income (see instructions)		18a
b Nontaxable combat pay (see instructions)		18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions		21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13		22
23 Add lines 21 and 22		23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		24
25 Subtract line 24 from line 23. If zero or less, enter -0-		25
26 Enter the larger of line 20 or line 25		26
Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.		27 0.
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Schedule 8812 (Form 1040) 2024

**Qualified Business Income Deduction
Simplified Computation****Attach to your tax return.**
Go to www.irs.gov/Form8995 for instructions and the latest information.**2024**Attachment
Sequence No. **55**Name(s) shown on return
[REDACTED]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	[REDACTED]	***-**-****	0.
ii	[REDACTED]	[REDACTED]	76,264.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	76,264.	
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	76,264.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5		15,253.
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		15,253.
11	Taxable income before qualified business income deduction (see instructions)	11	130,408.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	43,058.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	87,350.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		17,470.
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		15,253.
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)

Paid Preparer's Due Diligence Checklist

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

OMB No. 1545-0074

For tax year

20 24Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

-**-*

Preparer's name

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☒ HOH

- | | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? | ☒ | ☐ | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | ☒ | ☐ | ☐ |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s). | ☒ | ☐ | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | ☐ | ☒ | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | ☐ | ☐ | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | ☐ | ☐ | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). | ☒ | ☐ | |

List those documents provided by the taxpayer, if any, that you relied on:

- | | | | |
|--|-------------------------------------|--------------------------|-------------------------------------|
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | ☒ | ☐ | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? | ☒ | ☐ | ☐ |
| (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | | | |
| a Did you complete the required recertification Form 8862? | ☐ | ☐ | ☐ |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | ☐ | ☐ | ☒ |

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2024)

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☒	☐

Part VI Eligibility Certification

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

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

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

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8962

Premium Tax Credit (PTC)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.

2024

Attachment
Sequence No. 73

Name shown on your return

Your social security number

-**-*

A You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions.	1	2
2a	Modified AGI. Enter your modified AGI. See instructions.	2a	153,982.
b	Enter the total of your dependents' modified AGI. See instructions.	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions.	3	153,982.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	19,720.
5	Household income as a percentage of federal poverty line (see instructions).	5	401 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.	7	0.0850
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	13,088.
8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	1,091.

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☐ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	14,063.	7,968.	13,088.	0.		1,968.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here.	24	0.
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here.	25	1,968.
26	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27.	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here.	27	1,968.
28	Repayment limitation (see instructions).	28	
29	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a.	29	1,968.

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

FDIA7001L 07/25/24

Form 8962 (2024)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?☐

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐

No. See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35 Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36 Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form 8962 (2024)

Expenses for Business Use of Your Home
File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
for business during the year.
Go to www.irs.gov/Form8829 for instructions and the latest information.**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	250
2	Total area of home	2	1,586
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	15.76 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784.....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	15.76 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions).....	9	
10	Deductible mortgage interest (see instructions)....	10	
11	Real estate taxes (see instructions).....	11	
12	Add lines 9, 10, and 11.....	12	
13	Multiply line 12, column (b), by line 7.....	13	
14	Add line 12, column (a), and line 13.....	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	0.
16	Excess mortgage interest (see instructions).....	16	
17	Excess real estate taxes (see instructions).....	17	
18	Insurance.....	18	
19	Rent.....	19	
20	Repairs and maintenance.....	20	
21	Utilities.....	21	
22	Other expenses (see instructions).....	22	
23	Add lines 16 through 22.....	23	
24	Multiply line 23, column (b), by line 7.....	24	
25	Carryover of prior year operating expenses (see instructions).....	25	
26	Add line 23, column (a), line 24, and line 25.....	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26.....	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	28	
29	Excess casualty losses (see instructions).....	29	
30	Depreciation of your home from line 42 below.....	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions).....	31	2,783.
32	Add lines 29 through 31.....	32	2,783.
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32.....	33	
34	Add lines 14, 27, and 33.....	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions.....	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	36	0.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions.....	37	
38	Value of land included on line 37.....	38	
39	Basis of building. Subtract line 38 from line 37.....	39	
40	Business basis of building. Multiply line 39 by line 7.....	40	
41	Depreciation percentage (see instructions).....	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above.....	42	

Part IV Carryover of Unallowed Expenses to 2025

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	2,783.

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

-**-*

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	1,951.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	76,264.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	76,264.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	78,215.
6	Distributions (excluding dividend distributions). Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	75,345.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	2,870.
8a	Nondeductible expenses	8a	875.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	875.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	1,995.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	0.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,995.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

Part II Shareholder Debt Basis (continued)**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

Self-Employed Health Insurance Deduction

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

1	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 don't include the following. See instructions.	1	12,095.
	• 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. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2).		
2	For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller 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. \$470 — if that person is age 40 or younger \$880 — if age 41 to 50 \$1,760 — if age 51 to 60 \$4,710 — if age 61 to 70 \$5,880 — if age 71 or older Note: 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.	2	
3	Add lines 1 and 2.	3	12,095.
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.	4	
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). Don't include any net losses shown on these schedules. .	5	
6	Divide line 4 by line 5.	6	
7	Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6.	7	
8	Subtract line 7 from line 4.	8	
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.	9	
10	Subtract line 9 from line 8.	10	
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.	11	7,800.
12	Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above.	12	
13	Subtract line 12 from line 10 or 11, whichever applies.	13	7,800.
14	Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040).	14	7,800.

* 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.

**STATEMENT 1
FORM 1040
WAGE SCHEDULE**

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
	7,800.	37.	484.	113.		86.
	32,610.	2,518.	2,022.	473.	200.	359.
GRAND TOTAL	40,410.	2,555.	2,506.	586.	200.	445.

**STATEMENT 2
FORM 1040
IRA DISTRIBUTION SCHEDULE**

TAXPAYER - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
	1,900.	1,900.	57.	6.
GRAND TOTAL	1,900.	1,900.	57.	6.

**STATEMENT 3
FORM 1040, LINE 3A
QUALIFIED DIVIDENDS**

TOTAL \$ 110.
\$ 110.

**STATEMENT 4
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES**

TOTAL \$ 1,968.
4,295.
\$ 6,263.

**STATEMENT 5
SCHEDULE A, LINE 5B
REAL ESTATE TAXES**

TOTAL \$ 11,676.
-2,335.
\$ 9,341.

2024

FEDERAL STATEMENTS

PAGE 2

STATEMENT 6
SCHEDULE A, LINE 8A
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

..... \$ 15,342.
..... -3,068.
TOTAL \$ 12,274.

STATEMENT 7
SCHEDULE A, LINE 11
CONTRIBUTIONS BY CASH OR CHECK

..... \$ 800.
TOTAL \$ 800.

STATEMENT 8
SCHEDULE A, LINE 12
CONTRIBUTIONS OTHER THAN CASH

..... \$ 500.
TOTAL \$ 500.

DO NOT MAIL

SE HEALTH AND PREMIUM TAX CREDIT RECONCILIATION -

SIMPLIFIED METHOD AMOUNTS USED (SEE PUB. 974) WITH HOUSEHOLD INCOME
OF: \$153,982.

1. TOTAL HEALTH INSURANCE PREMIUMS FROM FORM 1095-A	14,063.
2. TAXPAYER BUSINESS HEALTH INSURANCE PREMIUMS FROM FORM 1095-A	14,063.
3. BUSINESS ADVANCE PAYMENT OF PREMIUM TAX CREDIT	1,968.
4. TOTAL BUSINESS PREMIUMS PAID FROM FORM 1095-A (LINE 2 - LINE 3)	12,095.
5. LIMITATION ON ADDITIONAL TAX	0.
6. SECTION 5.03 OF REV. PROC. 2014-41 LIMIT (LINE 4 + LINE 5)	12,095.
7. PREMIUM TAX CREDIT (TENTATIVE AMOUNT FROM PUB. 974 WORKSHEET)	0.
8. BUSINESS PERCENTAGE (LINE 2 / LINE 1)	1.000000
9. ALLOCATED PREMIUM TAX CREDIT (LINE 7 X LINE 8)	0.
10. BUSINESS PREMIUMS LESS PREMIUM TAX CREDIT (LINE 2 - LINE 9)	14,063.
11. ALLOWED PREMIUMS (LESSER OF LINE 10 OR LINE 6)	12,095.
12. OTHER NONSPECIFIED PREMIUMS	0.
13. OTHER NONSPECIFIED PREMIUMS FROM SCHEDULE K-1	0.
14. TOTAL HEALTH INSURANCE PREMIUMS (EXCEPT LONG-TERM CARE)	12,095.

QUALIFIED BUSINESS INCOME

TRADE OR BUSINESS NAME:

TAXPAYER IDENTIFICATION NUMBER:

BUSINESS INCOME

QUALIFIED BUSINESS INCOME 0.

TRADE OR BUSINESS NAME:

TAXPAYER IDENTIFICATION NUMBER:

BUSINESS INCOME

76,264.
QUALIFIED BUSINESS INCOME 76,264.

TAX BRACKET WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)

CAPITAL GAIN RATES (CAPITAL GAIN/SCH. D TAX WORKSHEET)

	INCOME	TAX
10% ORDINARY TAX BRACKET (\$0 - \$16,550)	\$ 16,550.	\$ 1,655.
12% ORDINARY TAX BRACKET (\$16,551 - \$63,100)	46,550.	5,586.
22% ORDINARY TAX BRACKET (\$63,101 - \$100,500)	8,975.	1,975.

TAXABLE ORDINARY INCOME

\$ 72,097.

TAXABLE ORDINARY INCOME MIDPOINT USED ON TAX TABLE

\$ 72,075.

15% CAPITAL GAIN BRACKET

43,058.

6,459.

TOTAL USING CAPITAL GAIN RATES

\$ 115,155.

\$ 15,675.

* ORDINARY INCOME WOULD HAVE TO INCREASE BY OVER \$28,403
TO BEGIN BEING TAXED IN THE NEXT 24% TAX BRACKET (\$100,501 - \$191,950)

QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 15 115,155.
2. ENTER AMOUNT FROM FORM 1040, 1040-SR,
OR 1040-NR, LINE 3A 110.
3. ARE YOU FILING SCHEDULE D?
[X] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF
SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO
[] NO. ENTER AMOUNT FROM FORM 1040, 1040-SR,
OR 1040-NR, LINE 7 42,948.
4. ADD LINES 2 AND 3 43,058.
5. SUBTRACT LINE 4 FROM LINE 1. IF 0 OR LESS, ENTER 0. 72,097.
6. ENTER:
\$47,025 IF SINGLE OR MARRIED FILING SEPARATELY,
\$94,050 IF MARRIED FILING JOINTLY OR QUALIFYING
SURVIVING SPOUSE, \$63,000 IF HEAD OF HOUSEHOLD 63,000.
7. ENTER THE SMALLER OF LINE 1 OR LINE 6 63,000.
8. ENTER THE SMALLER OF LINE 5 OR LINE 7 63,000.
9. SUBTRACT LINE 8 FROM LINE 7. THIS AMOUNT IS TAXED AT 0% 0.
10. ENTER THE SMALLER OF LINE 1 OR LINE 4 43,058.
11. ENTER THE AMOUNT FROM LINE 9 0.
12. SUBTRACT LINE 11 FROM LINE 10 43,058.
13. ENTER:
\$518,900 IF SINGLE, \$291,850 IF MARRIED FILING
SEPARATELY, \$583,750 IF MARRIED FILING JOINTLY
OR QUALIFYING SURVIVING SPOUSE, \$551,350 IF HEAD
OF HOUSEHOLD. 551,350.
14. ENTER THE SMALLER OF LINE 1 OR LINE 13 115,155.
15. ADD LINES 5 AND 9 72,097.
16. SUBTRACT LINE 15 FROM LINE 14. IF 0 OR LESS, ENTER 0. 43,058.
17. ENTER THE SMALLER OF LINE 12 OR LINE 16 43,058.
18. MULTIPLY LINE 17 BY 15% (.15) 6,459.
19. ADD LINES 9 AND 17 43,058.
20. SUBTRACT LINE 19 FROM LINE 10 0.
21. MULTIPLY LINE 20 BY 20% (.20) 0.
22. FIGURE THE TAX ON THE AMOUNT ON LINE 5.
(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 9,216.
23. ADD LINES 18, 21, AND 22 15,675.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 1.
(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 18,986.
25. TAX ON ALL TAXABLE INCOME (INCLUDING
CAPITAL GAIN DISTRIBUTIONS). ENTER THE
SMALLER OF LINE 23 OR LINE 24 HERE AND ON
FORM 1040, 1040-SR, OR 1040-NR, LINE 16 15,675.

CREDIT LIMIT WORKSHEET A (SCHEDULE 8812)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 18. 17,643.
2. ADD THE AMOUNTS FROM:
- | | |
|---------------------|----|
| SCHEDULE 3, LINE 1 | 0. |
| SCHEDULE 3, LINE 2 | 0. |
| SCHEDULE 3, LINE 3 | 0. |
| SCHEDULE 3, LINE 4 | 0. |
| SCHEDULE 3, LINE 5B | 0. |
| SCHEDULE 3, LINE 6D | 0. |
| SCHEDULE 3, LINE 6F | 0. |
| SCHEDULE 3, LINE 6L | 0. |
| SCHEDULE 3, LINE 6M | 0. |
| ENTER THE TOTAL. | 0. |
3. SUBTRACT LINE 2 FROM LINE 1. 17,643.
- COMPLETE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:
1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS.
- A. MORTGAGE INTEREST CREDIT, FORM 8396.
 - B. ADOPTION CREDIT, FORM 8839.
 - C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I.
 - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859.
2. YOU ARE NOT FILING FORM 2555.
3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO.
4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER 0; OTHERWISE, ENTER THE AMOUNT FROM CREDIT LIMIT WORKSHEET B 0.
5. SUBTRACT LINE 4 FROM LINE 3. ENTER HERE AND ON SCHEDULE 8812, LINE 13. 17,643.

FEDERAL INCOME TAX WITHHELD

37.
2,518.

57.
TOTAL 2,612.

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A)

STATE AND LOCAL INCOME TAXES

	STATE	LOCAL
INCOME TAX WITHHELD	206.	0.
DISABILITY/UNEMPLOYMENT INSURANCE/TRANSIT TAX	445.	0.
ESTIMATED TAX PAYMENTS	0.	0.
CREDIT FOR PRIOR YEAR OVERPAYMENT	0.	0.
CREDIT FOR INCOME TAX WITHHELD (K-1)	0.	0.
1/24 PAYMENT ON 2023 ESTIMATE	0.	0.
PAID WITH 2023 EXTENSION	0.	0.
PAID WITH 2023 RETURN	75.	0.
PAID FOR PRIOR YEARS AND/OR TO OTHER STATES	0.	0.
TOTAL INCOME TAXES	726.	0.
TOTAL STATE AND LOCAL INCOME TAXES		726.

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A) (CONTINUED)

STATE AND LOCAL SALES TAXES USING THE OPTIONAL SALES TAX TABLES

AVAILABLE INCOME:

ADJUSTED GROSS INCOME PER FORM 1040 OR 1040-SR	153,982.
TAX-EXEMPT INTEREST	0.
NONTAXABLE COMBAT PAY	0.
NONTAXABLE SOCIAL SECURITY BENEFITS	0.
NONTAXABLE PENSIONS	0.
NONTAXABLE IRAS	0.
PRIOR YEAR REFUNDABLE CREDITS (REFUNDABLE PORTION ONLY)	0.
ADDITIONAL NONTAXABLE AMOUNTS	0.
TOTAL AVAILABLE INCOME (NOT LESS THAN ZERO)	<u>153,982.</u>

NUMBER OF EXEMPTIONS 2.

1. STATE GENERAL SALES TAXES PER TABLES 1,224.
2. LOCAL GENERAL SALES TAXES PER TABLES FOR CERTAIN RESIDENTS OF
AL, AK, AZ, AR, CO, GA, IL, KS, LA, MO, MS, NC, NY, SC, TN, UT, AND VA
(BASED ON A RATE OF 1%) 0.
3. LOCAL GENERAL SALES TAX RATE
4. IF LINE 2 IS ZERO, ENTER YOUR STATE GENERAL SALES TAX RATE.
OTHERWISE, SKIP LINE 4 AND 5, AND GO TO LINE 6 7.2500
5. DIVIDE LINE 3 BY LINE 4
6. LOCAL GENERAL SALES TAXES. IF LINE 2 IS ZERO, MULTIPLY
LINE 1 BY LINE 5. OTHERWISE, MULTIPLY LINE 2 BY LINE 3. 0.
7. STATE AND LOCAL GENERAL SALES TAXES (ADD LINES 1 AND 6) 1,224.
8. SALES TAXES PAID ON VEHICLES, BOATS, ETC. 0.
9. SALES TAX DEDUCTION WHEN USING TABLES (ADD LINES 7 AND 8) 1,224.

STATE AND LOCAL SALES TAX DEDUCTION
(GREATER OF TAXES PAID OR TABLE AMOUNT)

1. GENERAL SALES TAXES PAID 0.
2. USE TAXES PAID 0.
3. TOTAL ACTUAL TAXES PAID (ADD LINES 1 AND 2) 0.
4. SALES TAXES USING TABLES 1,224.
5. GREATER OF SALES TAXES PAID OR TABLE AMOUNT 1,224.

STATE & LOCAL TAXES TO SCH. A, LN 5 (GREATER OF INCOME OR SALES TAX) 1,224.

SCHEDULE E, LINE 43
RECONCILIATION FOR REAL ESTATE PROFESSIONALS

S CORPORATION K-1 #1: XXXXXXXXXX TOTAL \$ 76,264.
\$ 76,264.

2024

FEDERAL WORKSHEETS

PAGE 5

.**-*

FORM 8962, LINE 2A
MODIFIED ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME	\$ 153,982.
MODIFIED ADJUSTED GROSS INCOME	<u>\$ 153,982.</u>

SCHEDULE A, LINE 1
PREMIUMS FROM FORM 1095-A

TOTAL PREMIUMS FROM FORM 1095-A	\$ 14,063.
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT	1,968.
MINUS NET PREMIUM TAX CREDIT	0.
MINUS ADVANCE PAYMENT OF PREMIUM TAX CREDIT	-1,968.
MINUS TAXPAYER PREMIUMS SENT TO SE HEALTH DEDUCTION	-12,095.
TOTAL (NOT LESS THAN ZERO)	<u>\$ 1,968.</u>

DO NOT MAIL

ACTIVITY NAME: XXXXXXXXXX

BEGINNING STOCK BASIS PLUS INCREASES MINUS DISTRIBUTIONS	2,870.
STOCK BASIS AT END OF YEAR	1,995.
BEGINNING DEBT BASIS PLUS RESTORATION MINUS NONTAXABLE REPAYMENT	0.
DEBT BASIS AT END OF YEAR	0.

	CURRENT YEAR LOSS OR DEDUCTION	PRIOR YEAR UNALLOWED BASIS LOSS	REGULAR TAX AMOUNT ALLOWED BY BASIS	REGULAR TAX BASIS CARRYOVER
<u>LOSSES/DEDUCTIONS/EXPENSES</u>				
NONDEDUCTIBLE EXPENSES	875.		875.	0.
TOTALS	875.	0.	875.	0.

ALTERNATIVE MINIMUM TAX

AMT BEGINNING BASIS	1,951.
AMT INCOME	76,264.
CURRENT YEAR ADJUSTMENTS TO AMT BASIS	-75,345.
AMT BASIS USED FOR LIMITATION	2,870.
LOSS ALLOWED BY AMT BASIS	875.
AMT FINAL BASIS	1,995.

	AMT AMOUNT ALLOWED BY BASIS	AMT BASIS CARRYOVER
<u>AMT LOSSES/DEDUCTIONS/EXPENSES</u>		
AMT NONDEDUCTIBLE EXPENSES	875.	0.
TOTALS	875.	0.

2024

SCHEDULE OF LOSS LIMITATIONS

PAGE 1

ACTIVITY NAME: [REDACTED]

	(A) CURRENT YEAR AMOUNT	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) DISALLOWED DUE TO BASIS LIMITATION	(D) PRIOR YEAR UNALLOWED AT-RISK LOSS	(E) DISALLOWED DUE TO AT-RISK LIMITATION	(F) PRIOR YEAR UNALLOWED PASSIVE LOSS	(G) DISALLOWED DUE TO PASSIVE LOSS LIMITATIONS	(H) TAX RETURN
ORDINARY INCOME (LOSS)	<u>76,264.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>			<u>76,264.</u>
NET INCOME (LOSS)	<u>76,264.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>			<u>76,264.</u>
TOTAL SCHEDULE E PAGE 2	<u>76,264.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>76,264.</u>
NONDEDUCTIBLE EXPENSES	875.							875.

DO NOT MAIL

S CORPORATION R. E. PROFESSIONAL	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	76,264.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	76,264.					76,264.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						76,264.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

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 6,343.
- 2 Payments and credits:
- a California income tax withheld (including real estate and nonresident withholding) 2a 206.
- b California estimated tax payments and amount applied from your 2023 tax return 2b _____
(To check your estimated tax payments go to 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 3 206.
- 4 Tax due. Is line 1 more than line 3? 4 6,137.

- 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 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. 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 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)

-**-*

24

AMOUNT OF PAYMENT

6137.



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 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

2024

Payment Voucher for

Individual e-filed Returns

CALIFORNIA FORM

3582 (e-file)

-**-*



24



AMOUNT OF PAYMENT 6137.

TAXABLE YEAR

2024

California Resident
Income Tax Return

FORM

540

APE

ATTACH FEDERAL RETURN

-**-*

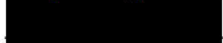
24

APT D

05-31-1978

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 ☐ 1 x \$149 = ☒ \$ 149.8 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: ***-**-****

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

	Dependent 1	Dependent 2	Dependent 3
First Name	[REDACTED]	[REDACTED]	[REDACTED]
Last Name	[REDACTED]	[REDACTED]	[REDACTED]
SSN. See instr.	[REDACTED]	[REDACTED]	[REDACTED]
Dependent's relationship to you	SON	[REDACTED]	[REDACTED]

Total dependent exemptions • 10 1 x \$461 = • \$ 461.**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. • 11 \$ 610.**Taxable Income**

12 State wages from your federal Form(s) W-2, box 16. • 12	<u>40,410.</u>
13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. • 13	<u>153,982.</u>
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. • 14	
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. • 15	<u>153,982.</u>
16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. • 16	<u>1,800.</u>
17 California adjusted gross income. Combine line 15 and line 16. • 17	<u>155,782.</u>
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	<u>22,915.</u>
19 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- • 19	<u>132,867.</u>

Tax

31 Tax. Check the box if from: • ☐ Tax Table • ☒ Tax Rate Schedule	
• ☐ FTB 3800 • ☐ FTB 3803. • 31	<u>6,930.</u>
32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. • 32	<u>610.</u>
33 Subtract line 32 from line 31. If less than zero, enter -0- • 33	<u>6,320.</u>
34 Tax. See instructions. Check the box if from: • ☐ Schedule G-1 • ☐ FTB 5870A. • 34	
35 Add line 33 and line 34. • 35	<u>6,320.</u>

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:

Your SSN or ITIN: ***-**-****

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 6,320.

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 23.
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 6,343.

Payments

- 71 California income tax withheld. See instructions ● 71 206.
- 72 2024 California estimated tax and other payments. See instructions ● 72 _____
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 _____
- 74 Reserved for future use 74 _____
- 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 ● 78 206.

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. ● 93 206.
- 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. ● 95 206.
- 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 6,137.

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: [REDACTED] • **111** 6,137.
Pay Online — Go to ftb.ca.gov/pay for more information.

**Interest
and
Penalties**

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

113 Underpayment of estimated tax.

Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** • **113** _____

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... **114** 6,137.

**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. 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: ***-**-****

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 to learn about our privacy policy statement, or go to 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]

DO NOT MAIL

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

1 a Total amount from federal Form(s) W-2, box 1. See instructions. 1a	☒ 40,410.	☒	☒
b Household employee wages not reported on federal Form(s) W-2. 1b	☒	☒	☒
c Tip income not reported on line 1a. 1c	☒	☒	☒
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions. 1d	☒	☒	☒
e Taxable dependent care benefits from federal Form 2441, line 26. 1e	☒	☒	☒
f Employer-provided adoption benefits from federal Form 8839, line 29. 1f	☒	☒	☒
g Wages from federal Form 8919, line 6. 1g	☒	☒	☒
h Other earned income. See instructions. 1h	☒	☒	☒
i Nontaxable combat pay election. See instructions. 1i			☒
z Add line 1a through line 1i. 1z	☒ 40,410.	☒	☒
2 Taxable interest. a ☒ 2b ☒		☒	☒
3 Ordinary dividends. See instructions. a ☒ 110. 3b ☒ 260.		☒	☒
4 IRA distributions. See instructions. a ☒ 4b ☒ 1,900.		☒	☒
5 Pensions and annuities. See instructions. a ☒ 5b ☒		☒	☒
6 Social security benefits. a ☒ 6b ☒		☒	
7 Capital gain or (loss). See instructions. 7	☒ 42,948.	☒	☒

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

1 Taxable refunds, credits, or offsets of state and local income taxes. 1	☒	☒	
2 a Alimony received. See instructions. 2a	☒		☒
3 Business income or (loss). See instructions. 3	☒	☒	☒
4 Other gains or (losses). 4	☒	☒	☒
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. ST..2 5	☒ 76,264.	☒	☒ 1,800.
6 Farm income or (loss). 6	☒	☒	☒
7 Unemployment compensation. 7	☒	☒	

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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:				
a Federal net operating loss	8a	☐ ()		☐
b Gambling	8b	☐	☐	
c Cancellation of debt	8c	☐	☐	☐
d Foreign earned income exclusion from federal Form 2555	8d	☐ ()		☐
e Income from federal Form 8853	8e	☐		☐
f Income from federal 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	8m	☐		
n IRC Section 951(a) inclusion	8n	☐	☐	
o IRC Section 951A(a) inclusion	8o	☐	☐	
p IRC Section 461(l) excess business loss adjustment	8p	☐	☐	☐
q Taxable distributions from an ABLE account	8q	☐		
r Scholarship and fellowship grants not reported on federal Form(s) W-2	8r	☐		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	8s	☐ ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	8t	☐		
u Wages earned while incarcerated	8u	☐		
v Digital assets received as ordinary income not reported elsewhere	8v	☐	☐	☐
z Other income. List type and amount.	8z	☐	☐	☐

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Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a	Total other income Add line 8a through line 8z	9a		
b1	Disaster loss deduction from form FTB 3805V	9b1		
b2	NOL deduction from form FTB 3805V	9b2		
b3	NOL deduction from form FTB 3805Z, 3807, or 3809	9b3		
10	Total. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a, in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions	10	161,782.	1,800.

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

11	Educator expenses	11		
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	12		
13	Health savings account deduction	13		
14	Moving expenses. Attach form FTB 3913. See instructions	14		
15	Deductible part of self-employment tax. See instructions	15		
16	Self-employed SEP, SIMPLE, and qualified plans	16		
17	Self-employed health insurance deduction. See instructions	17	7,800.	
18	Penalty on early withdrawal of savings	18		
19 a	Alimony paid	19a		
b	Recipient's: SSN			
	Last Name			
20	IRA deduction	20		
21	Student loan interest deduction	21		
22	Reserved for future use	22		
23	Archer MSA deduction	23		

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Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay	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 federal Trade Act of 1974	24e	☐		
f Contributions to IRC Section 501(c)(18)(D) pension plans	24f	☐	☐	☐
g Contributions by certain chaplains to IRC Section 403(b) plans	24g	☐	☐	☐
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	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 federal Form 2555	24j	☐	☐	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	24k	☐		
z Other adjustments. List type and amount.				
☐ _____	24z	☐	☐	☐
25 Total other adjustments. Add line 24a through line 24z	25	☐	☐	☐
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	26	☐ 7,800.	☐	☐
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions	27	☐ 153,982.	☐	☐ 1,800.

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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 (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses. ☒ 6,263. 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 ☒ 153,982. 2			
3 Multiply line 2 by 7.5% (0.075) ☒ 11,549. 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. ☒ 4			☒
Taxes You Paid			
5 a State and local income tax or general sales taxes. ☒ 1,224. 5a	☒ 1,224.	☒ 1,224.	
b State and local real estate taxes. ☒ 9,341. 5b	☒ 9,341.		
c State and local personal property taxes. ☒ 5c	☒		
d Add line 5a through line 5c. ☒ 10,565. 5d	☒ 10,565.		
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. ☒ 10,000. 5e	☒ 10,000.	☒ 1,224.	☒ 565.
6 Other taxes. List type ☒ 6	☒	☒	☒
7 Add line 5e and line 6. ☒ 10,000. 7	☒ 10,000.	☒ 1,224.	☒ 565.
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098. ☒ 12,274. 8a	☒ 12,274.		☒
b Home mortgage interest not reported to you on federal Form 1098. ☒ 8b	☒		☒
c Points not reported to you on federal Form 1098. ☒ 8c	☒		☒
d Reserved for future use. ☒ 8d	☒		☒
e Add line 8a through line 8c. ☒ 12,274. 8e	☒ 12,274.	☒	☒
9 Investment interest. ☒ 9	☒	☒	☒
10 Add line 8e and line 9. ☒ 12,274. 10	☒ 12,274.	☒	☒

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Part II	Adjustments to Federal Itemized Deductions Continued	A	Federal Amounts (from federal Schedule A (Form 1040))	B	Subtractions See instructions	C	Additions See instructions
Gifts to Charity							
11	Gifts by cash or check.....	11	800.				
12	Other than by cash or check.....	12	500.				
13	Carryover from prior year.....	13					
14	Add line 11 through line 13.....	14	1,300.				
Casualty and Theft Losses							
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15					
Other Itemized Deductions							
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	23,574.	1,224.		565.	
18	Total. Combine line 17 column A less column B plus column C.....	18				22,915.	

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..... 23

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 22,915.

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

28 Combine line 26 and line 27..... 28 22,915.

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 22,915.

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 22,915.

2024

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

3805P

First name [REDACTED]	Initial [REDACTED]	Last name [REDACTED]	SSN or ITIN ***-**-****
Address (number and street, PO Box, or PMB no.) [REDACTED]		Apt. no./Ste. no. [REDACTED]	Check this box if this is an amended form ☐
City [REDACTED]		State [REDACTED]	ZIP code [REDACTED]

Part I Additional Tax on Early Distributions — Complete this part if you received a taxable distribution, before you reached age 59-1/2, from a qualified retirement plan (including an IRA) or modified endowment contract. You may also have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

- 1 Early distributions included in income. For Roth IRA distributions, see instructions ☒ 1 1,900.
- 2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions: ☒ 23 ☒ 2 1,000.
- 3 Amount subject to additional tax. Subtract line 2 from line 1* ☒ 3 900.
- 4 Tax due. Multiply line 3 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ☒ 4 23.

*If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2-1/2% (.025). See instructions.

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

- 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account. See instructions ☒ 5
- 6 Distributions included on line 5 that are not subject to additional tax. See instructions ☒ 6
- 7 Amount subject to additional tax. Subtract line 6 from line 5 ☒ 7
- 8 Tax due. Multiply line 7 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ☒ 8

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

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

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

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

Your signature

Date

X

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

PTIN

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

Firm's FEIN

CAIA3201L 12/20/24

2024

Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

-**-*

Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2024 ☒ 1a ☒
- b Surviving spouse/RDP (my spouse/RDP died before 01/01/2024) ☐ 1b ☐
- c Marriage/RDP was annulled ☐ 1c ☐
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2024 ☐ 1d ☐
- e Legally married/RDP and did not live with spouse/RDP during 2024 ☐ 1e ☐
- f Legally married/RDP and lived with spouse/RDP during 2024. List the beginning and ending dates for each period when you lived together ☐ 1f ☐

(mm/dd/yyyy)

(mm/dd/yyyy)

(mm/dd/yyyy)

(mm/dd/yyyy)

From: ☐To: ☐From: ☐To: ☐

Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter ☒ 2a ☒
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece ☐ 2b ☐
- c Eligible foster child ☐ 2c ☐
- d Father, mother, stepfather, or stepmother ☐ 2d ☐
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt ☐ 2e ☐

Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name ☐ ☐Last Name ☐ ☐SSN ☐ ***-**-****DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2024, go to line 3a. If not, go to line 4. ☐ 5/01/2010a Was your qualifying person a full time student under age 24 in 2024? ☒ 3a ☐ Yes ☐ Nob Was your qualifying person permanently and totally disabled in 2024? ☒ 3b ☐ Yes ☐ No4 Enter qualifying person's gross income in 2024. See instructions. ☐ 0.5 Number of days your qualifying person lived with you during 2024. See instructions ☒ 365

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days (or 366 days if it is a leap year). See instructions.

2024

CALIFORNIA STATEMENTS

PAGE 1

STATEMENT 1
FORM 540, LINE 63
OTHER TAXES AND CREDIT RECAPTURE

.....
TOTAL \$ 23.
\$ 23.

STATEMENT 2
SCHEDULE CA, PART I, SECTION B, LINE 5
RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

.....
TOTAL \$ 1,800.
\$ 1,800.

DO NOT MAIL

INDIVIDUAL SHARED RESPONSIBILITY PENALTYSTEP 1 ALL FILERS

1. CAN SOMEONE CLAIM YOU AS A DEPENDENT?
- NO. CONTINUE.
2. DID YOU, AND EVERYONE IN YOUR APPLICABLE HOUSEHOLD, HAVE MEC
FOR EVERY MONTH OF THIS TAX YEAR?
- YES. STOP. YOU DO NOT OWE AN INDIVIDUAL SHARED RESPONSIBILITY PENALTY.

DO NOT MAIL

Form **7203**

(Rev. December 2022)

Department of the Treasury
Internal Revenue ServiceCALIFORNIA COPY - CALIFORNIA AMOUNTS
**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

-**-*

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	1,951.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	78,064.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	78,064.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	80,015.
6	Distributions (excluding dividend distributions). Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	75,345.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	4,670.
8a	Nondeductible expenses	8a	2,675.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	2,675.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	1,995.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	0.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,995.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

Part II Shareholder Debt Basis (continued)**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

ACTIVITY NAME: [REDACTED]

STOCK BASIS AT BEGINNING OF YEAR	1,951.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS	-75,345.
CURRENT YEAR INCOME FROM S CORPORATION	78,064.
STOCK BASIS USED FOR BASIS LIMITATION	4,670.
LOSS ALLOWED BY BASIS LIMITATION	2,675.
LESS INCOME USED TO RESTORE DEBT BASIS	
STOCK BASIS AT END OF YEAR	1,995.

LOAN BALANCE AT BEGINNING OF YEAR	
ADDITIONAL LOANS	
PRINCIPAL PORTION OF DEBT REPAYMENT	
LOAN BALANCE AT END OF YEAR	

DEBT BASIS AT BEGINNING OF YEAR	0.
ADDITIONAL LOANS	
DEBT BASIS RESTORATION	
NONTAXABLE DEBT REPAYMENT	
DEBT BASIS USED FOR BASIS LIMITATION	0.
LOSS ALLOWED BY BASIS LIMITATION	0.
DEBT BASIS AT END OF YEAR	0.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR BASIS C/O	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
REGULAR TAX	0.	0.	0.	0.
DEDUCTIONS				
NONDEDUCTIBLE EXPENSES	2,675.		2,675.	
REGULAR TAX	2,675.	0.	2,675.	0.

ALTERNATIVE MINIMUM TAX

AMT BEGINNING BASIS	1,951.
AMT INCOME	78,064.
CURRENT YEAR ADJUSTMENTS TO AMT BASIS	-75,345.
AMT BASIS USED FOR LIMITATION	4,670.
LOSS ALLOWED BY AMT BASIS	2,675.
AMT FINAL BASIS	1,995.

	ALT MIN LOSS ALLOWED	ALT MIN TAX BASIS CARRYOVER
ALT MIN TAX NONDEDUCTIBLE EXPENSES	2,675.	

ACTIVITY NAME: [REDACTED]

	CURRENT YE AMOUNT	PRIOR YEAR UNALLOWED BASIS LOSS	DISALLOWED BY BASIS LIMITATION	PRIOR YEAR UNALLOWED AT-RISK LOSS	DISALLOWED BY AT-RISK LIMITATION	PRIOR YEAR UNALLOWED PASSIVE LOSS	DISALLOWED PASSIVE LOS LIMITATIONS	STATE AMOUNT	FEDERAL AMOUNT	DIFFERENCE (INCLUDES SOURCING)
ORDINARY BUSINESS INCOME (LOSS)	78,064.							78,064.	76,264.	-1,800.
TOTAL SCHEDULE E PAGE 2	78,064.	0.	0.	0.	0.	0.	0.	78,064.	76,264.	-1,800.

DO NOT MAIL

SUMMARY OF ORDINARY INCOME DIFFERENCES BETWEEN FEDERAL AND STATE

ACTIVITIES	PASSIVE OR NONPASSIVE	AMOUNT	FEDERAL AMOUNT	DIFFERENCE
	PASSIVE	78,064.	76,264.	-1,800.
	TOTAL	78,064.	76,264.	-1,800.

DO NOT MAIL

S CORPORATION PASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	78,064.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	78,064.					78,064.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						78,064.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

[REDACTED]

August 24, 2025

[REDACTED]

Dear [REDACTED]:

Your 2024 Federal S Corporation Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-CORP, E-file Authorization for Corporations. No tax is payable with the filing of this return.

Your 2024 California S Corporation Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453C. No tax is payable with the filing of this return. You will receive a refund of \$629.

Your 2025 California estimated tax payments will be directly withdrawn from your bank account in accordance with the payment schedule below. To cancel a scheduled estimated tax payment call the Franchise Tax Board at 916-845-0353 two working days before the date of withdrawal. Cancellation of a required estimated tax payment may lead to penalties and interest charges.

Your estimated tax schedule for 2025 is listed below:

Due Date	California
	\$
9/15/25	830
12/15/25	360

	\$ 1,190

You must distribute a copy of the 2024 Schedule K-1 to each shareholder. Be sure to give each shareholder a copy of the Shareholder's Instructions for Schedule K-1 (Form 1120S).

Please call if you have any questions.

Best regards,

[REDACTED]

[REDACTED]

	2024	2023	DIFF
ORDINARY INCOME			
GROSS RECEIPTS LESS RETURNS/ALLOWANCE.....	232,371	206,783	25,588
GROSS PROFIT.....	232,371	206,783	25,588
TOTAL INCOME (LOSS).....	232,371	206,783	25,588
ORDINARY DEDUCTIONS			
COMPENSATION OF OFFICERS.....	32,610	8,900	23,710
SALARIES/WAGES (LESS EMPLOYMENT CR.).....	3,507	36,123	-32,616
RENTS.....	17,700	14,340	3,360
TAXES AND LICENSES.....	5,370	4,052	1,318
INTEREST.....	1,643	0	1,643
ADVERTISING.....	7,526	9,100	-1,574
EMPLOYEE BENEFIT PROGRAMS.....	4,295	0	4,295
OTHER DEDUCTIONS.....	83,456	55,862	27,594
TOTAL DEDUCTIONS.....	156,107	128,377	27,730
ORDINARY BUSINESS INCOME (LOSS).....	76,264	78,406	-2,142
REFUND OR AMOUNT DUE			
BALANCE DUE.....	0	0	0
SCHEDULE K - INCOME			
ORDINARY BUSINESS INCOME (LOSS).....	76,264	78,406	-2,142
SCHEDULE K - ITEMS AFFECTING BASIS			
NONDEDUCTIBLE EXPENSES.....	875	1,574	-699
PROPERTY DISTRIBUTIONS.....	75,345	75,881	-536
SCHEDULE K - OTHER INFORMATION			
INCOME (LOSS) RECONCILIATION.....	76,264	78,406	-2,142
SCHEDULE L - BALANCE SHEET			
BEGINNING ASSETS.....	9,425	0	9,425
BEGINNING LIABILITIES & EQUITY.....	9,425	0	9,425
ENDING ASSETS.....	7,115	9,425	-2,310
ENDING LIABILITIES & EQUITY.....	7,115	9,425	-2,310

ENDING ASSETS

CASH.....	2,901
LOANS TO SHAREHOLDERS.....	4,214
TOTAL ASSETS.....	7,115

ENDING LIABILITIES & EQUITY

OTHER CURRENT LIABILITIES.....	5,120
CAPITAL STOCK.....	1,000
RETAINED EARNINGS.....	995
TOTAL LIABILITIES AND EQUITY.....	7,115

	2024	2023	DIFF
CALIFORNIA NET INCOME			
ORDINARY INC. FROM TRADE OR BUSINESS.....	76,264	78,406	-2,142
CA FRANCHISE TAX DEDUCTED.....	1,800	0	1,800
TOTAL INCOME BEFORE DEDUCTIONS.....	78,064	78,406	-342
NET INCOME AFTER STATE ADJUSTMENTS.....	78,064	78,406	-342
TAXES			
NET INCOME (LOSS) FOR STATE PURPOSES.....	78,064	78,406	-342
NET INCOME FOR TAX PURPOSES.....	78,064	78,406	-342
TAX.....	1,171	1,176	-5
BALANCE.....	1,171	1,176	-5
TOTAL TAX.....	1,171	1,176	-5
PAYMENTS			
ESTIMATED TAX PAYMENTS.....	800	0	800
AMOUNT PAID WITH FORM 3893.....	1,000	0	1,000
TOTAL PAYMENTS.....	1,800	0	1,800
REFUND OR AMOUNT DUE			
TAX DUE.....	0	1,176	-1,176
OVERPAYMENT.....	629	0	629
AMOUNT TO BE REFUNDED.....	629	0	629
PENALTIES AND INTEREST.....	0	52	-52
TOTAL AMOUNT DUE.....	0	1,228	-1,228

Form **1120-S**

Department of the Treasury
Internal Revenue Service

LOS ANGELES COUNTY FIRES JAN 2025 FEMA 4856-DR

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2024

For calendar year 2024 or tax year beginning , 2024, ending ,

A S election effective date 2/01/2023	TYPE OR PRINT		D Employer identification number 
B Business activity code (instructions) 			E Date incorporated 2/01/2023
C Check if Schedule M-3 attached ☐			F Total assets (see instructions) \$ 7,115.

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year: 1

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales 232,371.	b Less returns and allowances	Balance	1 c	232,371.
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	232,371.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instrs — att statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	232,371.
D E D U C T I O N S S E E I N S T R U C T I O N S	7 Compensation of officers (see instructions — attach Form 1125-E)			7	32,610.
	8 Salaries and wages (less employment credits)			8	3,507.
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	17,700.
	12 Taxes and licenses			12	5,370.
	13 Interest (see instructions)			13	1,643.
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (do not deduct oil and gas depletion.)			15	
	16 Advertising			16	7,526.
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	4,295.
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20 Other deductions (attach statement)		SEE STATEMENT 1	20	83,456.
	21 Total deductions. Add lines 7 through 20			21	156,107.
	22 Ordinary business income (loss). Subtract line 21 from line 6			22	76,264.
T A X A N D P A Y M E N T S	23 a Excess net passive income or LIFO recapture tax (see instructions)	23 a		23 c	
	b Tax from Schedule D (Form 1120-S)	23 b			
	c Add lines 23a and 23b (see instructions for additional taxes)				
	24 a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24 a		24 z	
	b Tax deposited with Form 7004	24 b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24 c			
	d Elective payment election amount from Form 3800	24 d			
	z Add lines 24a through 24d				
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	0.
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
	28 Enter amount from line 27: Credited to 2025 estimated tax Refunded			28	

Sign Here	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.			May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No	
	Signature of officer	Date	Title PRESIDENT		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 8/24/25	Check ☐ if self-employed	PTIN 
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Schedule B Other Information (see instructions)

				Yes	No
1 Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____					
2 See the instructions and enter the:					
a Business activity _____		b Product or service _____			
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation					X
4 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum % Owned in Profit, Loss, or Capital	
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.					X
(i) Total shares of restricted stock.					
(ii) Total shares of non-restricted stock.					
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.					X
(i) Total shares of stock outstanding at the end of the tax year.					
(ii) Total shares of stock outstanding if all instruments were executed.					
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. ☐					
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions. \$ _____					
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.					X
10 Does the corporation satisfy one or more of the following? See instructions.					X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.					
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense.					
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).					
11 Does the corporation satisfy both of the following conditions?				X	
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.					
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.					

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction. \$ _____		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions.		X
14a	Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15. \$ _____		X
16	At any time during the tax year, did the corporation: (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.		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	76,264.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a. 3c		
	4 Interest income. 4		
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends. 5b		
	6 Royalties. 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a		
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) 9		
	10 Other income (loss) (see instructions). Type: 10		
	11 Section 179 deduction (attach Form 4562) 11		
Credits	12a Cash charitable contributions 12a		
	b Noncash charitable contributions. 12b		
	c Investment interest expense. 12c		
	d Section 59(e)(2) expenditures. Type: 12d		
	e Other deductions (see instructions). Type: 12e		
	13a Low-income housing credit (section 42(j)(5)). 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d Other rental real estate credits (see instrs) Type: 13d		
	e Other rental credits (see instructions) Type: 13e		
Alternative Minimum Tax (AMT) Items	f Biofuel producer credit (attach Form 6478) 13f		
	g Other credits (see instructions) Type: 13g		
	SEE STATEMENT 2		
	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance. ☐		
	15a Post-1986 depreciation adjustment 15a		
	b Adjusted gain or loss 15b		
Items Affecting Shareholder Basis	c Depletion (other than oil and gas). 15c		
	d Oil, gas, and geothermal properties — gross income 15d		
	e Oil, gas, and geothermal properties — deductions. 15e		
	f Other AMT items (attach statement) 15f		
	16a Tax-exempt interest income. 16a		
	b Other tax-exempt income 16b		
Items Affecting Shareholder Basis	c Nondeductible expenses 16c		875.
	d Distributions (attach stmt if required) (see instrs) 16d		75,345.
	e Repayment of loans from shareholders. 16e		
	f Foreign taxes paid or accrued. 16f		

Schedule K Shareholders' Pro Rata Share Items (continued)

		Total amount
Other Information	17 a Investment income	17 a
	b Investment expenses	17 b
	c Dividend distributions paid from accumulated earnings and profits	17 c
	d Other items and amounts (attach statement) SEE STATEMENT 3	
Reconciliation	18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f.	18 76,264.

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		2,423.		2,901.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()	()		
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach stmt)				
7	Loans to shareholders SEE ST 4		7,002.		4,214.
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10 a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()	()		
11 a	Depletable assets				
b	Less accumulated depletion	()	()		
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()	()		
14	Other assets (attach stmt)				
15	Total assets		9,425.		7,115.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach stmt) SEE ST 5		7,474.		5,120.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital				
24	Retained earnings		951.		995.
25	Adjustments to shareholders' equity (att stmt)				
26	Less cost of treasury stock	()	()	()	()
27	Total liabilities and shareholders' equity		9,425.		7,115.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books.	75,389.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest. . \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12e and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a Depreciation. \$		a Depreciation . . . \$	
b Travel and entertainment \$ 875.		7 Add lines 5 and 6.	0.
	875.	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4.	76,264.
4 Add lines 1 through 3.	76,264.		

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year.	951.			
2 Ordinary income from page 1, line 22.	76,264.			
3 Other additions.				
4 Loss from page 1, line 22.	()			
5 Other reductions. . . SEE STATEMENT 6	(875.)			()
6 Combine lines 1 through 5.	76,340.			
7 Distributions.	75,345.			
8 Balance at end of tax year. Subtract line 7 from line 6.	995.			

DO NOT MAIL

Schedule K-1
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year

beginning

/ /

ending

/ /

Shareholder's Share of Income, Deductions,
Credits, etc. See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

[REDACTED]

B Corporation's name, address, city, state, and ZIP code

[REDACTED]

C IRS Center where corporation filed return

E-FILE

D Corporation's total number of shares

Beginning of tax year 1,000

End of tax year 1,000

Part II Information About the Shareholder

E Shareholder's identifying number

-**-*

F1 Shareholder's name, address, city, state, and ZIP code

[REDACTED]

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:

TIN Name

F3 What type of entity is this shareholder? INDIVIDUAL

G Current year allocation percentage 100 %

H Shareholder's number of shares

Beginning of tax year 1,000

End of tax year 1,000

I Loans from shareholder

Beginning of tax year \$

End of tax year \$

FOR
IRS
USE
ONLY

Final K-1

Amended K-1

671124
OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	76,264.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		C	875.
10	Other income (loss)	D	75,345.
		17	Other information
		AC*	STMT
11	Section 179 deduction	AJ*	STMT
12	Other deductions	V*	STMT
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

*See attached statement for additional information.

**BOX 17
OTHER INFORMATION**

*** DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	232,371.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		232,371.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		156,107.

SUPPLEMENTAL INFORMATION

THIS SHAREHOLDER WILL NOT RECEIVE SCHEDULE K-3 FROM THE S CORPORATION UNLESS THE SHAREHOLDER REQUESTS THE SCHEDULE.

Statement A – QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)

S corporation's name:		S corporation's EIN:	
Shareholder's name:		Shareholder's identifying number: ***-**-****	
Shareholder's share of:		☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)	76,264.	
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages		36,117.	
UBIA of qualified property			
Section 199A dividends			
Shareholder's share of:		☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)		
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages			
UBIA of qualified property			

STATEMENT 1
FORM 1120S, LINE 20
OTHER DEDUCTIONS

AUTO AND TRUCK EXPENSE	\$	12,425.
BANK CHARGES		180.
CONTINUING EDUCATION		1,201.
DUES AND SUBSCRIPTIONS		454.
INSURANCE		421.
INTERNET		1,143.
LEGAL AND PROFESSIONAL		3,643.
MARKETING		150.
MEALS		875.
MERCHANT PROCESSING FEES		4,833.
OFFICE EXPENSE		3,143.
OUTSIDE SERVICES		500.
PERIODICALS AND SUBSCRIPTIONS		3,772.
POSTAGE		275.
PRINTING		506.
PROFESSIONAL DEVELOPMENT		3,900.
REIMBURSED HOME OFFICE 20%		5,703.
RESEARCH		375.
RETREAT AND SOUND BATH RENTALS		4,813.
SOFTWARE		1,436.
SUPPLIES		1,994.
TELEPHONE		2,081.
TO SCHEDULE C FOR WAGES ON WRONG EIN		25,693.
TRAVEL		1,251.
UTILITIES		1,498.
WEB HOSTING		191.
WEBSITE EXPENSES		1,000.
TOTAL	\$	<u>83,456.</u>

STATEMENT 2
FORM 1120S, SCHEDULE K, LINE 14
EXCEPTION TO FILING SCHEDULE K-2

THIS S CORPORATION QUALIFIED FOR EXCEPTION TO FILING SCHEDULE K-2.

STATEMENT 3
FORM 1120S, SCHEDULE K, LINE 17D
OTHER ITEMS AND AMOUNTS

GROSS RECEIPTS FOR SECTION 448 (C)	\$	232,371.
AGGREGATE BUSINESS ACTIVITY GROSS INCOME FOR SEC. 461 (L)	\$	232,371.
AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS FOR SEC. 461 (L)	\$	156,107.

STATEMENT 4
FORM 1120S, SCHEDULE L, LINE 7
LOANS TO SHAREHOLDERS

	BEGINNING	ENDING
.....	\$ 7,002.	\$ 4,214.
TOTAL	<u>\$ 7,002.</u>	<u>\$ 4,214.</u>

STATEMENT 5
FORM 1120S, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
.....	\$ 7,474.	\$ 5,120.
TOTAL	<u>\$ 7,474.</u>	<u>\$ 5,120.</u>

STATEMENT 6
FORM 1120S, SCHEDULE M-2, COLUMN A, LINE 5
OTHER REDUCTIONS

.....	\$ 875.
TOTAL	<u>\$ 875.</u>

DO NOT MAIL

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE CORPORATION HEREBY MAKES THE DE MINIMIS SAFE HARBOR ELECTION UNDER REGULATION 1.263 (A) -1 (F) .

DO NOT MAIL

RECONCILIATION OF RETAINED EARNINGS
FORM 1120S, SCHEDULE L, LINE 24

BEGINNING RETAINED EARNINGS, SCH. L, LINE 24.....	951.
NET INCOME (LOSS) PER BOOKS (SCH. M-1, LINE 1).....	75,389.
DISTRIBUTIONS:	
ACCUMULATED ADJUSTMENTS ACCOUNT.....	-75,345.
ENDING RETAINED EARNINGS, SCHEDULE L, LINE 24.....	<u>995.</u>

DO NOT MAIL

**SCHEDULE K, LINE 16C
NONDEDUCTIBLE EXPENSES**

DISALLOWED MEALS AND ENTERTAINMENT.....	\$	875.
TOTAL	\$	<u>875.</u>

SECTION 199A WAGES FROM MAIN TRADE OR BUSINESS

COMPENSATION OF OFFICERS (FORM 1120S, PAGE 1, LINE 7).....	\$	32,610.
SALARIES & WAGES (FORM 1120S, PAGE 1, LINE 8).....		3,507.
COST OF LABOR (FORM 1125-A, LINE 3).....		0.
FARM LABOR HIRED (SCHEDULE F).....		0.
WAGES AND SALARIES (FORM 8825).....		0.
WAGES AND SALARIES (OTHER RENTALS).....		0.
TOTAL	\$	<u>36,117.</u>

GROSS RECEIPTS FOR SECTION 448(C)

(NOTE: THE AMOUNTS BELOW DO NOT INCLUDE INCOME FROM PASSTHROUGH K-1S
EXCEPT FOR GROSS RECEIPTS FOR SECTION 448(C) FROM PASSTHROUGH K-1S)

GROSS RECEIPTS LESS RETURNS (FORM 1120S, PAGE 1, LINE 1C).....	\$	232,371.
NET GAIN FROM FORM 4797 (FORM 1120S, PAGE 1, LINE 4).....		0.
OTHER INCOME (FORM 1120S, PAGE 1, LINE 5).....		0.
OTHER GROSS RENTAL INCOME (SCHEDULE K, LINE 3A).....		0.
INTEREST INCOME (SCHEDULE K, LINE 4).....		0.
ORDINARY DIVIDENDS (SCHEDULE K, LINE 5A).....		0.
ROYALTIES (SCHEDULE K, LINE 6).....		0.
NET SHORT-TERM CAPITAL GAIN (SCHEDULE K, LINE 7).....		0.
NET LONG-TERM CAPITAL GAIN (SCHEDULE K, LINE 8A).....		0.
NET SECTION 1231 GAIN (SCHEDULE K, LINE 9).....		0.
OTHER INCOME (SCHEDULE K, LINE 10).....		0.
TAX-EXEMPT INTEREST INCOME (SCHEDULE K, LINE 16A).....		0.
TOTAL GROSS RENTS (FORM 8825, LINE 18A).....		0.
NET GAIN FROM FORM 4797 (FORM 8825, LINE 19).....		0.
GAIN ON DISPOSITION OF SECTION 179 ASSETS.....		0.
GROSS RECEIPTS FOR SECTION 448(C) FROM PASSTHROUGH K-1S.....		0.
TOTAL	\$	<u>232,371.</u>

**EXCESS BUSINESS LOSS LIMITATION
SCHEDULE K, LINE 17D**
GROSS INCOME

GROSS PROFIT (FORM 1120S, PAGE 1, LINE 3).....	\$	232,371.
OTHER INCOME (FORM 1120S, PAGE 1, LINE 5).....		0.
OTHER INCOME (SCHEDULE K, LINE 10).....		0.
OTHER GROSS RENTAL INCOME (SCHEDULE K, LINE 3A).....		0.
TOTAL GROSS RENTS (FORM 8825, LINE 18A).....		0.
TOTAL	\$	<u>232,371.</u>

DEDUCTIONS

ORDINARY DEDUCTIONS (FORM 1120S, PAGE 1, LINE 21).....	\$	156,107.
OTHER GROSS RENTAL DEDUCTIONS (SCHEDULE K, LINE 3B).....		0.
TOTAL RENTAL REAL ESTATE DEDUCTIONS (FORM 8825, LINE 18B).....		0.
SECTION 179 DEDUCTION (SCHEDULE K, LINE 11).....		0.

EXCESS BUSINESS LOSS LIMITATION (CONTINUED)
SCHEDULE K, LINE 17D

INVESTMENT INTEREST EXPENSE (SCHEDULE K, LINE 12B)	\$	0.
SECTION 59(E) (2) EXPENDITURES (SCHEDULE K, LINE 12C)		0.
OTHER DEDUCTIONS (SCHEDULE K, LINE 12D)		0.
TOTAL	\$	<u>156,107.</u>

DO NOT MAIL

Statement A—QBI Pass-through Entity Reporting (Entity Level Amounts)

S corporation's name: [REDACTED]		S corporation's EIN: [REDACTED]	
	☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)	76,264.	
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages		36,117.	
UBIA of qualified property			
Section 199A dividends			
	☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)		
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages			
UBIA of qualified property			

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

-**-*

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	1,951.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	76,264.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	76,264.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	78,215.
6	Distributions (excluding dividend distributions). Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	75,345.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	2,870.
8a	Nondeductible expenses	8a	875.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	875.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	1,995.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	0.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,995.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

Part II Shareholder Debt Basis *(continued)***Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

TAXABLE YEAR

2024

California S Corporation
Franchise or Income Tax Return

FORM

100S

RP

24

-01-2024 YE 24

STE 112

Schedule Q Questions (continued on Side 3)

A 1 FINAL RETURN? ☐ Dissolved ☐ Surrendered (withdrawn) ☐ Merged/Reorganized ☐ IRC Section 338 sale ☐ QSub election
Enter date (mm/dd/yyyy)

2 Is the S corporation deferring any income from the disposition of assets? ☐ Yes ☐ No
If "Yes" enter the year of disposition (yyyy)

3 Is the S corporation reporting previously deferred income from: ☐ Installment sale ☐ IRC §1031 ☐ IRC §1033 ☐ Other

B 1 During this taxable year, did this corporation or any of its subsidiaries 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 corporation or any of its subsidiaries?

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 corporation 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 voting stock of this corporation 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.)

State Adjustments	1 Ordinary income (loss) from trade or business activities from Schedule F (Form 100S, Side 4), line 22 or federal Form 1120-S, line 22. If Schedule F (Form 100S, Side 4) was not completed, attach federal Form 1120-S, page 1, and supporting schedules	1	
	2 Foreign or domestic tax based on income or profits and California franchise or income tax deducted	2	
	3 Interest on government obligations	3	
	4 Net capital gain from Schedule D (100S), Section A & Section B. Attach Schedule D (100S). See instructions	4	
	5 Depreciation and amortization adjustments. Attach Schedule B (100S)	5	
	6 Portfolio income	6	
	7 Other additions. Attach schedule(s)	7	
	8 Total. Add line 1 through line 7	8	

State Adjustments (cont.)	9	Dividends received deduction. Attach Schedule H (100S).....	9		
	10	Water's-edge dividend deduction. Attach Schedule H (100S).....	10		
	11	Charitable contributions. See instructions.....	11		
	12	Other deductions. Attach schedule(s).....	12		
	13	Total. Add line 9 through line 12.....	13		
CA Net Income	14	Net income (loss) after state adjustments. Subtract line 13 from Side 1, line 8.....	14		78,064.
	15	Net income (loss) for state purposes. Use Schedule R if apportioning or allocating income.....	15		78,064.
	16	R&TC Section 23802(e) deduction. See instructions.....	16		
	17	Net operating loss (NOL) deduction. See instructions.....	17		
	18	EZ, TTA, or LAMBRA NOL carryover deduction. See instructions.....	18		
Taxes	19	Disaster loss deduction. See instructions.....	19		
	20	Net income for tax purposes. Combine line 16 through line 19. Subtract the result from line 15...	20		78,064.
	21	Tax. <u>1.5</u> % x line 20 (at least minimum franchise tax, if applicable). See instructions...	21		1,171.
	22	Credit name _____ code • _____ amount.....	22		
	23	Credit name _____ code • _____ amount.....	23		
Payments	24	To claim more than two credits, see instructions.....	24		
	25	Add line 22 through line 24. Attach Schedule C (100S).....	25		
	26	Balance. Subtract line 25 from line 21 (not less than minimum franchise tax plus QSub annual tax(es), if applicable).....	26		1,171.
	27	Tax from Schedule D (100S). Attach Schedule D (100S). See instructions.....	27		
	28	Excess net passive income tax. See instructions.....	28		
Refund or Amount Due	29	Pass-through entity elective tax. See instructions.....	29		
	30	Total tax. Add line 26 through line 29.....	30		1,171.
	31	Overpayment from prior year allowed as a credit.....	31		
	32	2024 Estimated tax/QSub payments. See instructions.....	32		800.
	33	2024 Withholding (Forms 592-B and/or 593). See instructions.....	33		
Refund or Amount Due	34	Amount paid with extension of time to file tax return.....	34		
	35	Amounts paid for pass-through entity elective tax.....	35		1,000.
	36	Total payments. Add line 31 through line 35.....	36		1,800.
	37	Use tax. This is not a total line. See instructions.....	37		
	38	Payments balance. If line 36 is more than line 37, subtract line 37 from line 36.....	38		1,800.
Refund or Amount Due	39	Use tax balance. If line 37 is more than line 36, subtract line 36 from line 37.....	39		
	40	Franchise or income tax due. If line 30 is more than line 38, subtract line 38 from line 30.....	40		
	41	Overpayment. If line 38 is more than line 30, subtract line 30 from line 38.....	41		629.
	42	Amount of line 41 to be credited to 2025 estimated tax.....	42		
	43	Refund. Subtract line 42 from line 41..... See instructions to have the refund directly deposited. ☐ Checking ☐ Savings	43		629.
43a. • Routing number		43b. • Type		43c. • Account number	
Refund or Amount Due	44a	Penalties and interest.....	44a		
	b • ☐	Check if estimate penalty computed using Exception B or C on form FTB 5806. See instructions.			
Refund or Amount Due	45	Total amount due. Add line 39, line 40, line 42, and line 44a. Then, subtract line 41 from the result.....	45		

Schedule Q Questions (continued from Side 1)

- C** Principal business activity code. **Do not** leave blank. Business activity _____ Product or service _____
- D** Is this S corporation filing on a water's-edge basis pursuant to R&TC Sections 25110 and 25113 for the current taxable year? ☐ Yes ☒ No
- E** Does this tax return include Qualified Subchapter S Subsidiaries? ☐ Yes ☒ No
- F** Date incorporated (mm/dd/yyyy) 2/01/2023 Where: ☒ State CA Country _____
- G** Maximum number of shareholders in the S corporation at any time during the year. **Do not** leave blank. 1
- H** Date business began in California or date income was first derived from California sources (mm/dd/yyyy) 2/01/2023
- I** Was the S corporation an inactive business both within and outside of California during the taxable year? ☐ Yes ☒ No
- J** Is the S corporation under audit by the IRS or has it been audited in a prior year? ☐ Yes ☒ No
- K** Effective date of federal S election (mm/dd/yyyy) 2/01/2023
- L** Accounting method ☒ (1) Cash ☐ (2) Accrual ☐ (3) Other
- M** Location of principal accounting records _____
- N** "Doing business as" (DBA) name. See instructions. _____
- O** Have all required information returns (e.g., federal Forms 1099, 8300, and state Forms 592, 592-B etc.) been filed with the Franchise Tax Board? ☒ N/A ☐ Yes ☐ No
- P** Is this S corporation apportioning or allocating income to California using Schedule R? ☐ Yes ☒ No
- Q** Has the S corporation 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
- R** Did this S corporation file the federal Schedule M-3 (Form 1120-S)? ☐ Yes ☒ No
- S** Is form FTB 3544, Side 2, Part B, List of Assigned Credit Received and/or Claimed by Assignee, attached to the return? ☐ Yes ☐ No
- T** Check if corporation: ☒ (1) Aggregated activities for IRC Section 465 at-risk purposes ☒ (2) Grouped activities for IRC Section 469 passive activity purposes
- U 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 ☐ \$ _____

Schedule J Add-On Taxes and Recapture of Tax Credits. See instructions.

1	LIFO recapture due to S corporation election (IRC Section 1363(d) deferral \$ _____)	1	
2	Interest computed under the look-back method for completed long-term contracts (attach form FTB 3834)	2	
3	Interest on tax attributable to installment a) Sales of certain timeshares and residential lots	3a	
	b) Method for nondealer installment obligations	3b	
4	IRC Section 197(f)(9)(B)(ii) election	4	
5	Credit recapture name	5	
6	Combine line 1 through line 5. Revise the amount on Side 2, line 40 or line 41, whichever applies, by this amount. Write "Schedule J" to the left of line 40 or line 41.	6	

Sign Here	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 officer	Title PRESIDENT	Date
Paid Preparer's Use Only	Officer's email address (optional)		Telephone
	Preparer's signature	Date 8/24/25	Check if self-employed ☐
	Firm's name (or yours, if self-employed) and address		PTIN
	May the FTB discuss this return with the preparer shown above? See instructions		☒ Yes ☐ No

Income Deductions.

Income	1 a) Gross receipts or sales	232,371.	b) Less returns and allowances		c) Balance	1c	232,371.
	2 Cost of goods sold from Schedule V, line 8					2	
	3 Gross profit. Subtract line 2 from line 1c					3	232,371.
	4 Net gain (loss). Attach schedule					4	
	5 Other income (loss). Attach schedule					5	
	6 Total income (loss). Combine line 3 through line 5					6	232,371.
Deductions	7 Compensation of officers. Attach schedule. See instructions.	SEE STATEMENT 1				7	32,610.
	8 Salaries and wages					8	3,507.
	9 Repairs and maintenance					9	
	10 Bad debts					10	
	11 Rents					11	17,700.
	12 Taxes					12	5,370.
	13 Interest					13	1,643.
	14 a) Depreciation		b) Less depreciation reported elsewhere		c) Balance	14c	
	15 Depletion					15	
	16 Advertising					16	7,526.
	17 Pension, profit-sharing plans, etc.					17	
	18 Employee benefit programs					18	4,295.
	19 a) Total travel and entertainment	1,750.	b) Deductible amount			19b	875.
	20 Other deductions. Attach schedule		SEE STATEMENT 2			20	82,581.
	21 Total deductions. Add line 7 through line 20					21	156,107.
	22 Ordinary income (loss) from trade or business. Subtract line 21 from line 6. Enter here and on Side 1, line 1					22	76,264.

The corporation may not be required to complete Schedule L and Schedule M-1. See Schedule L and Schedule M-1 instructions for reporting requirements.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		2,423.		2,901.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	Federal and state government obligations				
5	Other current assets. Attach schedule(s)				
6	Loans to shareholders. Attach schedule(s) STM 3		7,002.		4,214.
7	Mortgage and real estate loans				
8	Other investments. Attach schedule(s)				
9 a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation				
10 a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12 a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets. Attach schedule(s)				
14	Total assets		9,425.		7,115.
Liabilities and shareholders' equity					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities. Attach schedule(s) STMT 4		7,474.		5,120.
18	Loans from shareholders. Attach schedule(s)				
19	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities. Attach schedule(s)				
21	Capital stock		1,000.		1,000.
22	Paid-in or capital surplus				
23	Retained earnings		951.		995.
24	Adjustments. Attach schedule(s)				
25	Less cost of treasury stock				
26	Total liabilities and shareholders' equity		9,425.		7,115.

er Book Income (Loss) per Return.
If the S corporation completed federal Schedule M-3 (Form 1120-S). See instructions.

1	Net income per books	75,389.	5	Income recorded on books this year not included on Schedule K, line 1 through line 10b (itemize)	
2	Income included on Schedule K, line 1 through line 10b, not recorded on books this year (itemize)		a	Tax-exempt interest	\$
			b	Other	\$
3	Expenses recorded on books this year not included on Schedule K, line 1 through line 12e (itemize)		c	Total. Add line 5a and line 5b	
a	Depreciation	\$	6	Deductions included on Schedule K, line 1 through line 12e, not charged against book income this year (itemize)	
b	State taxes	\$ 1,800.	a	Depreciation	\$
c	Travel & entertainment	\$ 875.	b	State tax refunds	\$
d	Other	\$	c	Other	\$
e	Total. Add line 3a through line 3d	2,675.	d	Total. Add line 6a through line 6c	
4	Total. Add line 1 through line 3e	78,064.	7	Total. Add line 5c and line 6d	0.
			8	Income (loss) (Schedule K, line 19, column d). Subtract line 7 from line 4	78,064.

Schedule M-2 CA Accumulated Adjustments Account, Other Adjustments Account, and Other Retained Earnings. See instructions.

Important: Use California figures and federal procedures.	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Other retained earnings (see instructions)
1 Balance at beginning of year	951.		
2 Ordinary income from Form 100S, Side 1, line 1	76,264.		
3 Other additions. SEE STATEMENT 5	1,800.		
4 Loss from Form 100S, Side 1, line 1			
5 Other reductions. SEE STATEMENT 6	(2,675)		
6 Combine line 1 through line 5	76,340.		
7 Distributions other than dividend distributions	75,345.		
8 Balance at end of year. Subtract line 7 from line 6	995.		
9 Retained earnings at end of year. Add line 8, column (a) through column (c)			995.
10 If the corp. has C corp. E&P at the end of the taxable year, enter the amount. See instructions			

Schedule V Cost of Goods Sold

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Other IRC Section 263A costs. Attach schedule	4
5	Other costs. Attach schedule	5
6	Total. Add line 1 through line 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6	8

Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach an explanation. Enter California seller's permit number, if any

Method of inventory valuation

Check if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970

If the LIFO inventory method was used for this taxable year, enter the amount of closing inventory computed under LIFO

Schedule M-1 of Income Tax Return				
	(a) Pro-rata share items	(b) Amount from federal K (1120-S)	(c) California Adjustment	(d) Total amounts using California law
Income (Loss)	1 Ordinary business income (loss)	1 76,264.	1,800.	78,064.
	2 Net rental real estate income (loss). Attach federal Form 8825	2		
	3a Other gross rental income (loss)	3a		
	b Expenses from other rental activities. Attach sch.	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c		
	4 Interest income	4		
	5 Dividends. See instructions	5		
	6 Royalties	6		
	7 Net short-term capital gain (loss). Attach Schedule D (100S)	7		
Other Income (Loss)	8 Net long-term capital gain (loss). Attach Schedule D (100S)	8		
	9 Net IRC Section 1231 gain (loss)	9		
Deductions	10a Other portfolio income (loss). Attach schedule	10a		
	b Other income (loss). Attach schedule	10b		
	11 IRC Section 179 expense deduction. Attach Schedule B (100S)	11		
	12a Charitable contributions	12a		
	b Investment interest expense	12b		
	c 1 IRC Section 59(e)(2) expenditures	12c1		
	2 Type of expenditures	12c2		
Credits	d Deductions — portfolio. Attach schedule	12d		
	e Other deductions. Attach schedule	12e		
	13a Low-income housing credit. See instructions	13a		
	b Credits related to rental real estate activities. Attach schedule	13b		
	c Credits related to other rental activities. See instructions. Attach schedule	13c		
Alternative Minimum Tax (AMT) Items	d Other credits. Attach schedule	13d		
	14 Total withholding allocated to all shareholders	14		
	15a Depreciation adjustment on property placed in service after 12/31/86	15a		
	b Adjusted gain or loss. See instructions	15b		
	c Depletion (other than oil and gas)	15c		
	d Gross income from oil, gas, and geothermal properties	15d		
Items Affecting Shareholder Basis	e Deductions allocable to oil, gas, and geothermal properties	15e		
	f Other AMT items	15f		
	16a Tax-exempt interest income	16a		
	b Other tax-exempt income	16b		
Items Affecting Shareholder Basis	c Nondeductible expenses	16c 875.	1,800.	2,675.
	d Total property distributions (including cash) other than dividends distribution reported on line 17c	16d 75,345.		75,345.
	17a Investment income. See instructions	17a		
	b Investment expenses. See instructions	17b		
Other State Taxes	c Total dividend distributions paid from accumulated earnings and profits	17c		
	d Other items and amounts not included in lines 1-17b and lines 18a-e that are required to be reported separately to shareholders. Attach schedule	17d		
	18a Type of income	18a		
Reconciliation	b Name of state	18b		
	c Total gross income from sources outside California. Attach sch.	18c		
	d Total applicable deductions and losses. Attach schedule	18d		
	e Total other state taxes. Check one: ☐ Paid ☐ Accrued	18e		
	19 Income (loss) (required only if Schedule M-1 must be completed). Combine line 1, line 2, and line 3c through line 10b. From the result, subtract the sum of lines 11, 12a, 12b, 12c1, 12d and 12e	19 76,264.	1,800.	78,064.

TYB 01-01-2024 TYE 12-31-2024
-**-*

- A Current year allocation percentage..... • %
- B Shareholder's number of shares:..... Beginning and Ending
- C Loans from shareholder:..... Beginning \$ and Ending \$
- D Reportable transaction or tax shelter registration number(s):
- E Check here if this is:..... • (1) ☐ A final Schedule K-1 (2) ☐ An amended Schedule K-1
- F (1) What type of entity is this shareholder?..... • (a) ☒ Individual (b) ☐ Estate/trust (c) ☐ Qualified exempt organization (d) ☐ Single member LLC
- (2) If the shareholder above is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:
- TIN: _____ • NAME: _____
- G Is this shareholder a resident of California?..... • ☒ Yes ► ☐ No
- H Corporation's total number of shares:..... Beginning and Ending

SHAREHOLDER 1

CASA0712L 01/02/25

Shareholder's name

Shareholder's identifying number

	-**-*
--	-------------

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss)	76,264.	1,800.	78,064.	▶
	2 Net rental real estate income (loss)			●	▶
	3 Other net rental income (loss)			⊙	⊙
	4 Interest income			●	▶
	5 Dividends. See instructions			●	▶
	6 Royalties			●	▶
	7 Net short-term capital gain (loss)			●	▶
	8 Net long-term capital gain (loss)			●	▶
	9 Net IRC Section 1231 gain (loss)			●	▶
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule			●	▶
	b Other income (loss)			●	▶
Deductions	11 IRC Section 179 expense deduction. Attach schedules			⊙	⊙
	12 a Charitable contributions			⊙	⊙
	b Investment interest expense			●	▶
	c 1 IRC Section 59(e)(2) expenditures			⊙	⊙
	2 Type of expenditures				
	d Deductions — portfolio			⊙	⊙
	e Other deductions			⊙	⊙
Credits	13 a Low-income housing credit. See instructions. Attach schedule			●	▶
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule			●	▶
	c Credits related to other rental activities. See instructions. Attach sch			●	▶
	d Other credits. Attach schedule			●	▶
	14 Total withholding (equals amount on Form 592-B if calendar year)			●	▶
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86.			⊙	⊙
	b Adjusted gain or loss				
	c Depletion (other than oil and gas)			⊙	⊙
	d Gross income from oil, gas, and geothermal properties			⊙	⊙
	e Deductions allocable to oil, gas, and geothermal properties			⊙	⊙
	f Other AMT items. Attach schedule			⊙	⊙
Items Affecting Shareholder Basis	16 a Tax-exempt interest income			⊙	⊙
	b Other tax-exempt income			⊙	⊙
	c Nondeductible expenses SEE ATT	875.	1,800.	2,675.	⊙
	d Total property distributions (including cash) other than dividends distribution reported on line 17c	75,345.		75,345.	▶
	e Repayment of loans from shareholders.			●	▶

Shareholder's name

Shareholder's identifying number

-**-*

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Other Information	17 a Investment income. See instructions			☒	☒
	b Investment expenses. See instructions			☒	☒
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions			☐	☐
	d Other information. See instructions	SEE ATTACHED		☒ SEE ATTACHED	
Other State Taxes	18 a Type of income				
	b Name of state				
	c Total gross income from sources outside California. Attach schedule			☒	☒
	d Total applicable deductions and losses. Attach schedule			☒	☒
	e Total other state taxes. Check one: ☐ Paid ☐ Accrued			☐	☐

19 ☐ More than one activity for at-risk purposes. See instructions.20 ☐ More than one activity for passive activity purposes. See instructions.**Table 1** — Each shareholder's share of nonbusiness income from intangibles. See instructions.

Interest \$ _____ Royalties \$ _____ Dividends. \$ _____
IRC Section 1231 Gains/Losses \$ _____ Capital Gains/Losses . . \$ _____ Other. . . . \$ _____

FOR USE BY SHAREHOLDERS ONLY. SEE INSTRUCTIONS.**Table 2** — Shareholder's pro-rata share of business income and factors. See instructions.**A** Shareholder's share of the S corporation's business income. \$ _____**B** Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:

Capital Gains/Losses \$ _____ Rents/Royalties. . . . \$ _____

IRC Section 1231 Gains/Losses. . . . \$ _____ Other. \$ _____

C Shareholder's share of the S corporation's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$	\$
Ending	\$	\$
Annual Rent Expense	\$	\$
Payroll	\$	\$
Sales	\$	\$

**LINE 16C, COLUMN (D)
NONDEDUCTIBLE EXPENSES**

DISALLOWED MEALS AND ENTERTAINMENT.....	\$	875.
STATE AND LOCAL TAXES BASED ON INCOME OR PROFITS.....		<u>1,800.</u>
TOTAL	\$	<u><u>2,675.</u></u>

SUPPLEMENTAL INFORMATION

	\$	232,371.
---	----	----------

STATEMENT 1
FORM 100S, SCHEDULE F, LINE 7
COMPENSATION OF OFFICERS

NAME OF OFFICER	#	% OF TIME	% STOCK	COMPENSATION
██████████	***-**-****	100.00	100.00	32,610.
TOTAL COMPENSATION OF OFFICERS				32,610.
LESS: COMPENSATION CLAIMED ON SCHED. V AND ELSEWHERE				0.
OFFICERS' COMPENSATION DEDUCTED ON SCH. F (LINE 7)				32,610.

STATEMENT 2
FORM 100S, SCHEDULE F, LINE 20
OTHER DEDUCTIONS

AUTO AND TRUCK EXPENSE	\$	12,425.
BANK CHARGES		180.
CONTINUING EDUCATION		1,201.
DUES AND SUBSCRIPTIONS		454.
INSURANCE		421.
INTERNET		1,143.
LEGAL AND PROFESSIONAL		3,643.
MARKETING		150.
MERCHANT PROCESSING FEES		4,833.
OFFICE EXPENSE		3,143.
OUTSIDE SERVICES		500.
PERIODICALS AND SUBSCRIPTIONS		3,772.
POSTAGE		275.
PRINTING		506.
PROFESSIONAL DEVELOPMENT		3,900.
REIMBURSED HOME OFFICE 20%		5,703.
RESEARCH		375.
RETREAT AND SOUND BATH RENTALS		4,813.
SOFTWARE		1,436.
SUPPLIES		1,994.
TELEPHONE		2,081.
TO SCHEDULE C FOR WAGES ON WRONG EIN		25,693.
TRAVEL		1,251.
UTILITIES		1,498.
WEB HOSTING		191.
WEBSITE EXPENSES		1,000.
TOTAL		\$ 82,581.

STATEMENT 3
FORM 100S, SCHEDULE L, LINE 6
LOANS TO SHAREHOLDERS

	BEGINNING	ENDING
	\$ 7,002.	\$ 4,214.
TOTAL	\$ 7,002.	\$ 4,214.

2024

CALIFORNIA STATEMENTS

PAGE 2

STATEMENT 4
FORM 100S, SCHEDULE L, LINE 17
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
	\$ 7,474.	\$ 5,120.
TOTAL	\$ 7,474.	\$ 5,120.

STATEMENT 5
FORM 100S, SCHEDULE M-2, LINE 3
OTHER ADDITIONS

TOTAL \$ 1,800.
\$ 1,800.

STATEMENT 6
FORM 100S, SCHEDULE M-2, LINE 5
OTHER REDUCTIONS

\$ 875.
1,800.
TOTAL \$ 2,675.

STATEMENT 7
FORM 100S, SCHEDULE K, LINE 17D
OTHER ITEMS

\$ 232,371.

**SCHEDULE K, LINE 1
ORDINARY INCOME**

ORDINARY INCOME FROM TRADE OR BUSINESS	\$	76,264.
STATE AND LOCAL TAXES BASED ON INCOME OR PROFITS		1,800.
TOTAL	\$	<u>78,064.</u>

**SCHEDULE K, LINE 16C
NONDEDUCTIBLE EXPENSES**

DISALLOWED MEALS AND ENTERTAINMENT	\$	875.
STATE AND LOCAL TAXES BASED ON INCOME OR PROFITS		1,800.
TOTAL	\$	<u>2,675.</u>

**SCHEDULE K, LINE 17D
S CORPORATION'S AGGREGATE GROSS RECEIPTS**

GROSS RECEIPTS (LESS RETURNS AND ALLOWANCES)	\$	232,371.
TOTAL	\$	<u>232,371.</u>

DO NOT MAIL

Form **7203**

(Rev. December 2022)

Department of the Treasury
Internal Revenue ServiceCALIFORNIA COPY - CALIFORNIA AMOUNTS
**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

-**-*

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	1,951.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	78,064.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	78,064.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	80,015.
6	Distributions (excluding dividend distributions). Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	75,345.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	4,670.
8a	Nondeductible expenses	8a	2,675.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	2,675.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	1,995.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	0.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,995.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

Part II Shareholder Debt Basis (continued)**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

Employee Reference Copy
W-2 Wage and Tax Statement **2024**
OMB No. 1545-0046

Control number Dept. Corp. Employer use only
 1

Employer's name, address, and ZIP code
 [Redacted]

1 Employee's name, address, and ZIP code
 [Redacted]

Employer's FED ID number a Employee's SSA number
 Wages, tips, other comp. 2 Federal income tax withheld
 7800.00 36.66
 Social security wages 4 Social security tax withheld
 7800.00 483.60
 Medicare wages and tips 6 Medicare tax withheld
 7800.00 113.10
 Social security tips 9 Allocated tips
 10 Dependent care benefits
 11 Nonqualified plans 12a See instructions for box 12
 12b
 12c
 12d
 13 Stat emp./ret. plan/ret. party sick pay
 14 Other 15.00 SDI
 15 State Employer's state ID no. 16 State wages, tips, etc.
 7800.00
 17 State income tax 18 Local wages, tips, etc.
 19 Local income tax 20 Locality name

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	CA State Wages, Tips, Etc. Box 16 of W-2
Gross Pay	7,800.00	7,800.00	7,800.00	7,800.00
Reported W-2 Wages	7,800.00	7,800.00	7,800.00	7,800.00

2. Employee Name and Address.

[Redacted]

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Field and Detail Lines

Wages, tips, other comp. 2 Federal income tax withheld
 7800.00 36.66
 Social security wages 4 Social security tax withheld
 7800.00 483.60
 Medicare wages and tips 6 Medicare tax withheld
 7800.00 113.10
 Control number Dept. Corp. Employer use only
 A 1

Employer's name, address, and ZIP code
 [Redacted]

Employer's FED ID number a Employee's SSA number
 Social security tips 8 Allocated tips
 10 Dependent care benefits
 11 Nonqualified plans 12a See instructions for box 12
 12b
 12c
 12d
 13 Stat emp./ret. plan/ret. party sick pay
 14 Other 15.00 SDI

15 Employee's name, address and ZIP code
 [Redacted]

15 State Employer's state ID no. 16 State wages, tips, etc.
 7800.00
 17 State income tax 18 Local wages, tips, etc.
 19 Local income tax 20 Locality name

Federal Filing Copy
W-2 Wage and Tax Statement **2024**
OMB No. 1545-0046
Copy 1 to be filed with employee's Federal Income Tax Return.

1 Wages, tips, other comp. 2 Federal income tax withheld
 7800.00 36.66
 3 Social security wages 4 Social security tax withheld
 7800.00 483.60
 5 Medicare wages and tips 6 Medicare tax withheld
 7800.00 113.10
 d Control number Dept. Corp. Employer use only
 A 1

e Employer's name, address, and ZIP code
 [Redacted]

b Employer's FED ID number a Employee's SSA number
 7 Social security tips 8 Allocated tips
 9 10 Dependent care benefits
 11 Nonqualified plans 12a
 12b
 12c
 12d
 13 Stat emp./ret. plan/ret. party sick pay
 14 Other 15.00 CA SDI

e1 Employee's name, address and ZIP code
 [Redacted]

15 State Employer's state ID no. 16 State wages, tips, etc.
 7800.00
 17 State income tax 18 Local wages, tips, etc.
 19 Local income tax 20 Locality name

CA State Reference Copy
W-2 Wage and Tax Statement **2024**
OMB No. 1545-0046
Copy 2 to be filed with employee's State Income Tax Return.

1 Wages, tips, other comp. 2 Federal income tax withheld
 7800.00 36.66
 3 Social security wages 4 Social security tax withheld
 7800.00 483.60
 5 Medicare wages and tips 6 Medicare tax withheld
 7800.00 113.10
 d Control number Dept. Corp. Employer use only
 A 1

c Employer's name, address, and ZIP code
 [Redacted]

b Employer's FED ID number a Employee's SSA number
 7 Social security tips 8 Allocated tips
 9 10 Dependent care benefits
 11 Nonqualified plans 12a
 12b
 12c
 12d
 13 Stat emp./ret. plan/ret. party sick pay
 14 Other 15.00 CA SDI

c1 Employee's name, address and ZIP code
 [Redacted]

15 State Employer's state ID no. 16 State wages, tips, etc.
 7800.00
 17 State income tax 18 Local wages, tips, etc.
 19 Local income tax 20 Locality name

CA State Filing Copy
W-2 Wage and Tax Statement **2024**
OMB No. 1545-0046
Copy 2 to be filed with employee's State Income Tax Return.

Employee Reference Copy
W-2 Wage and Tax Statement **2023**
OMB No. 1545-0008
Copy C for employee's records.

d Control number	Dept.	Corp.	Employer use only
			A

c Employer's name, address, and ZIP code

e/f Employee's name, address, and ZIP code

b Employer's FED ID number	a Employee's SSA number
1 Wages, tips, other comp.	2 Federal income tax withheld
8900.00	
3 Social security wages	4 Social security tax withheld
8900.00	551.80
5 Medicare wages and tips	6 Medicare tax withheld
8900.00	129.05
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
80.10 SDI	12c
	12d
	13 Stat emp Ret. plan 3rd party sick pay
15 State Employer's state ID no.	16 State wages, tips, etc.
	8900.00
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	CA. State Wages, Tips, Etc. Box 16 of W-2
Gross Pay	8,900.00	8,900.00	8,900.00	8,900.00
Reported W-2 Wages	8,900.00	8,900.00	8,900.00	8,900.00

2. Employee Name and Address.

[Redacted Employee Name and Address]

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1 Wages, tips, other comp.	2 Federal income tax withheld
8900.00	
3 Social security wages	4 Social security tax withheld
8900.00	551.80
5 Medicare wages and tips	6 Medicare tax withheld
8900.00	129.05
d Control number	Dept.
	A

c Employer's name, address, and ZIP code

b Employer's FED ID number	a Employee's SSA number
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
80.10 SDI	12c
	12d
	13 Stat emp Ret. plan 3rd party sick pay
e/f Employee's name, address and ZIP code	
15 State Employer's state ID no.	16 State wages, tips, etc.
	8900.00
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

Federal Filing Copy
W-2 Wage and Tax Statement **2023**
OMB No. 1545-0008
Copy B to be filed with employee's Federal Income Tax Return.

1 Wages, tips, other comp.	2 Federal income tax withheld
8900.00	
3 Social security wages	4 Social security tax withheld
8900.00	551.80
5 Medicare wages and tips	6 Medicare tax withheld
8900.00	129.05
d Control number	Dept.
	A

c Employer's name, address, and ZIP code

b Employer's FED ID number	a Employee's SSA number
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
80.10 CA SDI	12c
	12d
	13 Stat emp Ret. plan 3rd party sick pay
e/f Employee's name, address and ZIP code	
15 State Employer's state ID no.	16 State wages, tips, etc.
	8900.00
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

CA. State Reference Copy
W-2 Wage and Tax Statement **2023**
OMB No. 1545-0008
Copy 2 to be filed with employee's State Income Tax Return.

1 Wages, tips, other comp.	2 Federal income tax withheld
8900.00	
3 Social security wages	4 Social security tax withheld
8900.00	551.80
5 Medicare wages and tips	6 Medicare tax withheld
8900.00	129.05
d Control number	Dept.
	A

c Employer's name, address, and ZIP code

b Employer's FED ID number	a Employee's SSA number
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
80.10 CA SDI	12c
	12d
	13 Stat emp Ret. plan 3rd party sick pay
e/f Employee's name, address and ZIP code	
15 State Employer's state ID no.	16 State wages, tips, etc.
	8900.00
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

CA. State Filing Copy
W-2 Wage and Tax Statement **2023**
OMB No. 1545-0008
Copy 2 to be filed with employee's State Income Tax Return.

Form 1120-S

Department of the Treasury
Internal Revenue Service

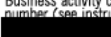
U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2023

For calendar year 2023 or tax year beginning 2023, ending

A S election effective date 2/01/2023	TYPE OR PRINT		D Employer identification number 
B Business activity code number (see instructions) 			E Date incorporated 2/01/2023
C Check if Schedule M-3 attached ☐			F Total assets (see instructions) \$ 9,425.

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☒ Yes ☐ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year: 1

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

INCOME	1 a Gross receipts or sales	206,783.	b Less returns and allowances		Balance	1 c	206,783.
	2 Cost of goods sold (attach Form 1125-A)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	206,783.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)					4	
	5 Other income (loss) (see instrs — att statement)					5	
	6 Total income (loss). Add lines 3 through 5					6	206,783.
DEDUCTIONS SEE INSTRS	7 Compensation of officers (see instructions — attach Form 1125-E)					7	8,900.
	8 Salaries and wages (less employment credits)					8	36,123.
	9 Repairs and maintenance					9	
	10 Bad debts					10	
	11 Rents					11	14,340.
	12 Taxes and licenses					12	4,052.
	13 Interest (see instructions)					13	
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					14	
	15 Depletion (Do not deduct oil and gas depletion)					15	
	16 Advertising					16	9,100.
	17 Pension, profit-sharing, etc., plans					17	
	18 Employee benefit programs					18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)					19	
	20 Other deductions (attach statement)				SEE STATEMENT 1	20	55,862.
	21 Total deductions. Add lines 7 through 20					21	128,377.
	22 Ordinary business income (loss). Subtract line 21 from line 6					22	78,406.
TAX AND PAYMENTS	23 a Excess net passive income or LIFO recapture tax (see instructions)		23 a			23 c	
	b Tax from Schedule D (Form 1120-S)		23 b				
	c Add lines 23a and 23b (see instructions for additional taxes)						
	24 a Current year's estimated tax payments and preceding year's overpayment credited to the current year		24 a				
	b Tax deposited with Form 7004		24 b				
	c Credit for federal tax paid on fuels (attach Form 4136)		24 c				
	d Elective payment election amount from Form 3800		24 d				
	z Add lines 24a through 24d					24 z	
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached					25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed					26	0.
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid					27	
	28 Enter amount from line 27: Credited to 2024 estimated tax Refunded					28	

Sign Here	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.			May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No	
	Signature of officer	Date	PRESIDENT		Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name		4/14/24		
	Firm's address			Firm's EIN	
				Phone no.	

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3.....	17	4,129.
18	Add lines 16 and 17.....	18	554.
19	Child tax credit or credit for other dependents from Schedule 8812.....	19	4,683.
20	Amount from Schedule 3, line 8.....	20	2,000.
21	Add lines 19 and 20.....	21	600.
22	Subtract line 21 from line 18. If zero or less, enter -0-.....	22	2,600.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.....	23	2,083.
24	Add lines 22 and 23. This is your total tax	24	300.
			2,383.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2.....	25a	
b	Form(s) 1099.....	25b	
c	Other forms (see instructions).....	25c	
d	Add lines 25a through 25c.....	25d	
26	2023 estimated tax payments and amount applied from 2022 return.....	26	
27	Earned income credit (EIC).....	27	
28	Additional child tax credit from Schedule 8812.....	28	
29	American opportunity credit from Form 8863, line 8.....	29	
30	Reserved for future use.....	30	
31	Amount from Schedule 3, line 15.....	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	0.

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 overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here.... ☐	35a	
b	Routing number.....	c	Type: ☐ Checking ☐ Savings
d	Account number.....		
36	Amount of line 34 you want applied to your 2024 estimated tax ..	36	

Direct deposit?
See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.....	37	2,493.
38	Estimated tax penalty (see instructions).....	38	110.

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation PSYCHOTHERAPIST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date 4/14/24	PTIN	Check if: ☐ Self-employed
Firm's name	Firm's address		Phone no.	Firm's EIN

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

Form **1040** (2023)

[REDACTED]

April 14, 2024

[REDACTED]

Dear [REDACTED],

Your 2023 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. There is a balance due of \$2,493. The balance due will be directly withdrawn from your bank account on April 15, 2024.

Under the Affordable Care Act, your advance payment of the premium tax credit of \$780 is greater than your actual premium tax credit of \$226. The excess of \$554 increased the amount due on your tax return.

Your 2023 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. There is a balance due of \$75. The balance due will be directly withdrawn from your bank account on April 15, 2024.

Your 2024 estimated tax payment schedule is listed below. If not paying electronically, mail your payments to the address shown on your estimated tax payment vouchers.

Due Date		Federal
4/15/24	\$	600
6/17/24		600
9/16/24		600
1/15/25		600

	\$	2,400

Please be sure to call if you have any questions.

Best regards,

[REDACTED]

[REDACTED]

	2023	2022	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	8,900	11,925	-3,025
INTEREST INCOME.....	35	0	35
DIVIDEND INCOME.....	107	58	49
TAXABLE IRA DISTRIBUTIONS.....	3,000	0	3,000
BUSINESS INCOME.....	-25	98,203	-98,228
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST	78,406	0	78,406
OTHER INCOME.....	0	700	-700
TOTAL INCOME.....	90,423	110,886	-20,463
ADJUSTMENTS TO INCOME			
DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX...	0	6,938	-6,938
SELF-EMPLOYED SEP, SIMPLE, QUAL. PLANS...	0	3,000	-3,000
SELF-EMPLOYED HEALTH INSURANCE.....	8,900	7,839	1,061
OTHER ADJUSTMENTS TO INCOME.....	0	700	-700
TOTAL ADJUSTMENTS.....	8,900	18,477	-9,577
ADJUSTED GROSS INCOME.....	81,523	92,409	-10,886
ITEMIZED DEDUCTIONS			
MEDICAL & DENTAL.....	8,783	6,230	2,553
TAXES.....	10,000	10,000	0
INTEREST.....	15,392	12,949	2,443
CONTRIBUTIONS.....	1,000	2,518	-1,518
TOTAL ITEMIZED DEDUCTIONS.....	35,175	31,697	3,478
TAX COMPUTATION			
STANDARD DEDUCTION.....	20,800	19,400	1,400
LARGER OF ITEMIZED OR STANDARD DEDUCTION	35,175	31,697	3,478
QUALIFIED BUSINESS INCOME DEDUCTION.....	9,258	12,131	-2,873
TAXABLE INCOME.....	37,090	48,581	-11,491
TAX BEFORE AMT AND APTC.....	4,129	5,530	-1,401
EXCESS ADVANCE PREMIUM TAX CR. REPAYMENT	554	0	554
TAX BEFORE CREDITS.....	4,683	5,530	-847
CREDITS			
CHILD TAX CREDIT & OTHER DEPENDENT CR....	2,000	2,000	0
CHILD AND DEPENDENT CARE CREDIT.....	600	600	0
TOTAL CREDITS.....	2,600	2,600	0
TAX AFTER CREDITS.....	2,083	2,930	-847
OTHER TAXES			
SELF-EMPLOYMENT TAX.....	0	13,876	-13,876
TAX ON IRAS, OTHER QUAL. RET. PLANS, ETC	300	0	300
TOTAL TAX.....	2,383	16,806	-14,423
PAYMENTS & REFUNDABLE CREDITS			
FEDERAL INCOME TAX WITHHELD.....	0	98	-98
TOTAL PAYMENTS.....	0	98	-98
REFUND OR AMOUNT DUE			
UNDERPAYMENT PENALTY.....	110	599	-489
LATE FILING PENALTY.....	0	3,759	-3,759
LATE PAYMENT PENALTY.....	0	752	-752
INTEREST.....	0	1,171	-1,171
AMOUNT YOU OWE.....	2,493	22,989	-20,496
TAX RATES			
ORDINARY INCOME TAX BRACKET.....	12.0%	12.0%	0.0%
EFFECTIVE TAX RATE.....	6.4%	34.6%	-28.2%

	2023	2022	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	81,523	92,409	-10,886
CALIFORNIA ADDITIONS			
BUSINESS INCOME OR (LOSS).....	0	2,393	-2,393
TOTAL ADDITIONS TO FEDERAL AGI.....	0	2,393	-2,393
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME.....	81,523	94,802	-13,279
ITEMIZED DEDUCTIONS			
ITEMIZED DEDUCTION BEFORE LIMITATION.....	36,627	30,895	5,732
CALIFORNIA ITEMIZED DEDUCTIONS.....	36,627	30,895	5,732
CALIFORNIA STANDARD DEDUCTION.....	10,726	10,404	322
TAX COMPUTATION			
TOTAL TAXABLE INCOME.....	44,896	63,907	-19,011
TAX.....	690	1,440	-750
EXEMPTION CREDITS.....	590	573	17
NET TAX.....	100	867	-767
CREDITS			
NONREFUNDABLE CHILD CARE EXPENSES CREDIT.....	100	204	-104
TOTAL TAX LESS CREDITS.....	0	663	-663
OTHER TAXES			
OTHER TAXES.....	75	0	75
TOTAL TAX LIABILITY.....	75	663	-588
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD.....	0	0	0
TOTAL PAYMENTS.....	0	0	0
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	0	0	0
LATE RETURN AND LATE PAYMENT PENALTY.....	0	207	-207
UNDERPAYMENT PENALTY.....	0	16	-16
AMOUNT YOU OWE.....	75	886	-811
TAX RATES			
MARGINAL TAX RATE.....	2.0%	6.0%	-4.0%
EFFECTIVE TAX RATE.....	0.2%	1.0%	-0.8%

2024

Record of Estimated Tax Payments

PAGE 1

Federal

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/24		600.			
2	6/17/24		600.			
3	9/16/24		600.			
4	1/15/25		600.			
5						
6						
7						
8						
Total			2,400.			

State: _____

State

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1						
2						
3						
4						
5						
6						
7						
8						
Total						

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2024 tax return.

DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 4/15/2024

2024 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	600.
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FDIA1901L 06/21/23

1032



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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 6/17/2024

2024 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	600.
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FDIA1902L 06/21/23 1032



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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 9/16/2024

2024 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	600.
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FDIA1904L 06/21/23

1032



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DO NOT MAIL

Mail to:



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 1/15/2025

2024 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order	600.
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FDIA1905L 06/21/23 1032



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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 for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name [REDACTED]	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	81,523.
2	Total tax	2	2,383.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	2,493.

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 [REDACTED] to enter or generate my PIN [REDACTED] 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 ► _____

Spouse's PIN: check one box only

☐ I authorize [REDACTED] to enter or generate my PIN [REDACTED] 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 ► _____

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.[REDACTED]
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 ► [REDACTED] Date ► _____

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)

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 _____

Your social security number
-**-*

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

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

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 _____

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☐ Single ☒ Head of household (HOH)

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

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

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☒ No

Standard Deduction

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

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

Age/Blindness

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

Dependents (see instructions):

	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here. ☐			***-**-****	SON	☒	☐	☐
					☐	☐	☐
					☐	☐	☐
					☐	☐	☐

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions) 1a 8,900.

b Household employee wages not reported on Form(s) W-2 1b

c Tip income not reported on line 1a (see instructions) 1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 26 1e

f Employer-provided adoption benefits from Form 8839, line 29 1f

g Wages from Form 8919, line 6 1g

h Other earned income (see instructions) 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h. 1z 8,900.

2 a Tax-exempt interest 2a

b Taxable interest 2b 35.

3 a Qualified dividends . . . ST 3 . . . 3a 57.

b Ordinary dividends 3b 107.

4 a IRA distributions 4a

b Taxable amount 4b 3,000.

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) ☐

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 7

8 Additional income from Schedule 1, line 10 8 78,381.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9 90,423.

10 Adjustments to income from Schedule 1, line 26 10 8,900.

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11 81,523.

12 **Standard deduction or itemized deductions** (from Schedule A) 12 35,175.

13 Qualified business income deduction from Form 8995 or Form 8995-A 13 9,258.

14 Add lines 12 and 13 14 44,433.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15 37,090.

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

FDIA0112L 08/30/23 Form **1040** (2023)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3	17	4,129.
18	Add lines 16 and 17	18	554.
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,683.
20	Amount from Schedule 3, line 8	20	2,000.
21	Add lines 19 and 20	21	600.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2,600.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,083.
24	Add lines 22 and 23. This is your total tax	24	300.
			2,383.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	0.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	2,493.
38	Estimated tax penalty (see instructions)	38	110.

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation PSYCHOTHERAPIST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date 4/14/24	PTIN	Check if: ☐ 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 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	-25.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	78,406.
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:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	78,381.

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	
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	8,900.
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 8i from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	8,900.

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 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

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	554.
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3	554.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐	8	300.
9	Household employment taxes. Attach Schedule H.	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.	10	
11	Additional Medicare Tax. Attach Form 8959.	11	
12	Net investment income tax. Attach Form 8960.	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.	15	
16	Recapture of low-income housing credit. Attach Form 8611.	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.	18	
19	Reserved for future use.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	300.

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 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **03**

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

Your social security number
-**-*

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	600.
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5a	Residential clean energy credit from Form 5695, line 15.	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	600.

(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

9	Net premium tax credit. Attach Form 8962.....	9	
10	Amount paid with request for extension to file (see instructions).....	10	
11	Excess social security and tier 1 RRTA tax withheld.....	11	
12	Credit for federal tax on fuels. Attach Form 4136.....	12	
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for repayment of amounts included in income from earlier years.....	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	13c	
d	Deferred amount of net 965 tax liability (see instructions).....	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	15	0.

Schedule 3 (Form 1040) 2023

DO NOT MAIL

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

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **07**Name(s) shown on Form 1040 or 1040-SR
[REDACTED]

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) STATEMENT 4	1	14,897.	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	81,523.	
3	Multiply line 2 by 7.5% (0.075)	3	6,114.	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		8,783.

**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	1,243.	
b	State and local real estate taxes (see instructions) SEE STATEMENT 5	5b	11,452.	
c	State and local personal property taxes	5c		
d	Add lines 5a through 5c	5d	12,695.	
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 SEE ST. 6	8a	15,392.	
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	15,392.	
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10		15,392.

**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 STATEMENT 7	11	500.	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 SEE STATEMENT 8	12	500.	
13	Carryover from prior year	13		
14	Add lines 11 through 13	14		1,000.

**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		35,175.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

OMB No. 1545-0074

2023

Attachment Sequence No. **08**

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

Name(s) shown on return

Your social security number

-**-*

Part I

Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

Amount

35.

1

- 2 Add the amounts on line 1.
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.

35.

35.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer:

Amount

107.

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b . . .

107.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

- you must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. _____
If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions. _____
- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: _____
- 8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions. _____

Yes	No
-----	----

X

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

-**-*

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

PSYCHOTHERAPY

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. ☐	1	202,305.
2	Returns and allowances.	2	
3	Subtract line 2 from line 1.	3	202,305.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3.	5	202,305.
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	202,305.

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

8	Advertising.	8		18	Office expense (see instructions).	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans.	19	
10	Commissions and fees.	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment.	20a	
12	Depletion.	12		b	Other business property.	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	25.	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	Total expenses before expenses for business use of home. Add lines 8 through 27b.	28	202,330.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7.	29	-25.	27a	Other expenses (from line 48)	27a	202,305.
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.			b	Energy efficient commercial buildings deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.						
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.			30			
				31			-25.
				32a	☒ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

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

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

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 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.

REPORTED BY FED ID #	14,575.
REPORTED BY FED ID #	187,730.
48 Total other expenses. Enter here and on line 27a.	202,305.

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		S			X	
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A	78,406.				
B					
C					
D					
29 a Totals.....	78,406.				
b Totals.....					
30 Add columns (h) and (k) of line 29a.....			30	78,406.	
31 Add columns (g), (i), and (j) of line 29b.....			31	()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.....			32	78,406.	

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 (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income 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 Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , 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 Form 4835 . Also, complete line 42 below.....	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.....	41	78,406.
42 Reconciliation of farming and fishing income. 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 Reconciliation for real estate professionals. 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	

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

2023

Attachment
Sequence No. 21

Name(s) shown on return

Your social security number

-**-*

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box. ☐

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box. ☐

Part I **Persons or Organizations Who Provided the Care**—You must complete this part. If you have more than three care providers, see the instructions and check this box. ☐

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	AQUA SURF			☐ Yes ☒ No	3,005.
				☐ Yes ☐ No	
				☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box. ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
		-**-*	☐	3,005.
			☐	
			☐	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31. **3** 3,000.

4 Enter your **earned income**. See instructions. **4** 8,875.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5** 8,875.

6 Enter the **smallest** of line 3, 4, or 5. **6** 3,000.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11. **7** 81,523.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is :			If line 7 is :			If line 7 is :		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20
21,000—23,000		.31	33,000—35,000		.25			
23,000—25,000		.30	35,000—37,000		.24			

9a Multiply line 6 by the decimal amount on line 8. **9a** 600.

b If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c. **9b**

c Add lines 9a and 9b and enter the result. **9c** 600.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 4,683.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2. **11** 600.

Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored AccountsAttach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form5329 for instructions and the latest information.

2023

Attachment
Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

-**-*

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax ReturnCity, town or post office, state, and ZIP code. If you have a foreign address, also complete the
spaces below. See instructions.If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040) — see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	3,000.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1.	3	3,000.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8.	4	300.
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.			

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8g, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5.	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8.	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2023 than is allowable or you had an amount on line 17 of your 2022 Form 5329.

9	Enter your excess contributions from line 16 of your 2022 Form 5329. See instructions. If zero, go to line 15.	9	
10	If your traditional IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2023 traditional IRA distributions included in income (see instructions)	11	
12	2023 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12.	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2023 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15.	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8.	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2023 than is allowable or you had an amount on line 25 of your 2022 Form 5329.

18	Enter your excess contributions from line 24 of your 2022 Form 5329. See instructions. If zero, go to line 23.	18	
19	If your Roth IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2023 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20.	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2023 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23.	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8.	25	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Your social security number

-**-*

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	81,523.
2a	Enter income from Puerto Rico that you excluded.	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555.	2b	
c	Enter the amount from line 15 of your Form 4563.	2c	
d	Add lines 2a through 2c.	2d	
3	Add lines 1 and 2d.	3	81,523.
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000.	5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500.	7	
8	Add lines 5 and 7.	8	2,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05).	11	
12	Is the amount on line 8 more than the amount on line 11?	12	2,000.
☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
☒ Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from Credit Limit Worksheet A	13	4,083.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2,000.
Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		☐
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a 0.
b Number of qualifying children under 17 with the required social security number: _____ X \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b		17
18a Earned income (see instructions)		18a
b Nontaxable combat pay (see instructions)		18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions		21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13		22
23 Add lines 21 and 22		23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		24
25 Subtract line 24 from line 23. If zero or less, enter -0-		25
26 Enter the larger of line 20 or line 25		26
Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	0.
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Schedule 8812 (Form 1040) 2023

**Qualified Business Income Deduction
Simplified Computation****2023**Attachment
Sequence No. **55****Attach to your tax return.****Go to www.irs.gov/Form8995 for instructions and the latest information.**

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		***-**-****	-25.
ii			78,406.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	78,381.	
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	78,381.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5		15,676.
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		15,676.
11	Taxable income before qualified business income deduction (see instructions).	11	46,348.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	57.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	46,291.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		9,258.
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		9,258.
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** (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year

20 23Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

-**-*

Preparer's name

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☒ HOH

1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?

Yes	No	N/A
☒	☐	

2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?

☒	☐	☐
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3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)

☒	☐	
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4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

☐	☒	
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a Did you make reasonable inquiries to determine the correct, complete, and consistent information?

☐	☐	
--------------------------	--------------------------	--

b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)

☐	☐	
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5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)

☒	☐	
-------------------------------------	--------------------------	--

List those documents provided by the taxpayer, if any, that you relied on:

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?

☒	☐	
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7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

☒	☐	☐
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(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

a Did you complete the required recertification Form 8862?

☐	☐	☐
--------------------------	--------------------------	--------------------------

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

☐	☐	☒
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BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2023)

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☒	☐

Part VI Eligibility Certification

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

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

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

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8962

Premium Tax Credit (PTC)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.

2023

Attachment
Sequence No. 73

Name shown on your return

Your social security number

-**-*

A You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions.	1	2
2a	Modified AGI. Enter your modified AGI. See instructions.	2a	81,523.
b	Enter the total of your dependents' modified AGI. See instructions.	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions.	3	81,523.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	18,310.
5	Household income as a percentage of federal poverty line (see instructions).	5	401 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.	7	0.0850
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	6,929.
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	577.

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☐ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	12,047.	7,155.	6,929.	226.	226.	780.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here.	24	226.
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here.	25	780.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27.	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here.	27	554.
28	Repayment limitation (see instructions).	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2.	29	554.

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

FDIA7001L 06/22/23

Form 8962 (2023)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?☐

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐

No. See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35 Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36 Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form **8962** (2023)

Form **8829**Department of the Treasury
Internal Revenue Service

Name(s) of proprietor(s)

Expenses for Business Use of Your Home
File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
for business during the year.
Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **176**

Your social security number

-**-*

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	250
2	Total area of home	2	1,586
3	Divide line 1 by line 2. Enter the result as a percentage..... For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.	3	15.76 %
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	15.76 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	-25.
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses (see instructions).....	(a) Direct expenses	(b) Indirect expenses
10	Deductible mortgage interest (see instructions)....	9	
11	Real estate taxes (see instructions).....	10	
12	Add lines 9, 10, and 11.....	11	
13	Multiply line 12, column (b), by line 7.....	12	
14	Add line 12, column (a), and line 13.....	13	
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	14	
16	Excess mortgage interest (see instructions).....	15	0.
17	Excess real estate taxes (see instructions).....	16	
18	Insurance.....	17	
19	Rent.....	18	
20	Repairs and maintenance.....	19	
21	Utilities.....	20	
22	Other expenses (see instructions).....	21	
23	Add lines 16 through 22.....	22	
24	Multiply line 23, column (b), by line 7.....	23	
25	Carryover of prior year operating expenses (see instructions).....	24	
26	Add line 23, column (a), line 24, and line 25.....	25	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26.....	26	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	27	
29	Excess casualty losses (see instructions).....	28	
30	Depreciation of your home from line 42 below.....	29	
31	Carryover of prior year excess casualty losses and depreciation (see instructions).....	30	2,783.
32	Add lines 29 through 31.....	31	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32.....	32	2,783.
34	Add lines 14, 27, and 33.....	33	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions.....	34	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	35	
		36	0.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions.....	37	755,000.
38	Value of land included on line 37.....	38	113,250.
39	Basis of building. Subtract line 38 from line 37.....	39	641,750.
40	Business basis of building. Multiply line 39 by line 7.....	40	101,140.
41	Depreciation percentage (see instructions).....	41	2.564 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above.....	42	2,783.

Part IV Carryover of Unallowed Expenses to 2024

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	2,783.

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

-**-*

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	1,000.
3a	Ordinary business income (enter losses in Part III)	3a	78,406.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	78,406.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	79,406.
6	Distributions (excluding dividend distributions). Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	75,881.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	3,525.
8a	Nondeductible expenses	8a	1,574.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	1,574.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	1,951.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	0.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,951.

Part II Shareholder Debt Basis**Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

Part II Shareholder Debt Basis (continued)**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.				0.
22 Enter the amount, if any, from line 17.				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23.				0.
25 Divide line 24 by line 18.				
26 Nontaxable debt repayment. Multiply line 25 by line 19.				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.				
34 Reportable gain. Subtract line 33 from line 32.				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.					
36 Net rental real estate loss.					
37 Other net rental loss.					
38 Net capital loss.					
39 Net section 1231 loss.					
40 Other loss.					
41 Section 179 deductions.					
42 Charitable contributions.					
43 Investment interest expense.					
44 Section 59(e)(2) expenditures.					
45 Other deductions.					
46 Foreign taxes paid or accrued.					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30.	0.	0.	0.	0.	0.

Self-Employed Health Insurance Deduction

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form7206 for instructions and the latest information.

2023Attachment
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 don't include the following. See instructions.	1	23,243.
• 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. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2).		
2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller 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		
Note: 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 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts.	2	
3 Add lines 1 and 2.	3	23,243.
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.	4	
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). Don't include any net losses shown on these schedules.	5	
6 Divide line 4 by line 5.	6	
7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6.	7	
8 Subtract line 7 from line 4.	8	
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.	9	
10 Subtract line 9 from line 8.	10	
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.	11	8,900.
12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above.	12	
13 Subtract line 12 from line 10 or 11, whichever applies.	13	8,900.
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040).	14	8,900.

* 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

OMB No. 1545-1008

Department of the Treasury
Internal Revenue ServiceSee separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to 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.)

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

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	78,406.	
2b	Activities with net loss (enter the amount from Part V, column (b))	2b		
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d	Combine lines 2a, 2b, and 2c	2d		78,406.

3	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	3		78,406.
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- 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.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4		
5	Enter \$150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	3,117.	
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8		
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9		0.

Part III Total Losses Allowed

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

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 (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. 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 (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
REINIS MARRIAGE AND FAMILY TH	78,406.			78,406.	
Total. Enter on Part I, lines 2a, 2b, and 2c. . .	78,406.				

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

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

Part VII Allocation of Unallowed Losses. See instructions.

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

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total.				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-.....					
Total		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-.....					
Total		0.	1.00	0.	0.

Form 8582 (2023)

**

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
████████████████████	8,900.		552.	129.		80.
GRAND TOTAL	8,900.	0.	552.	129.	0.	80.

STATEMENT 2
FORM 1040
IRA DISTRIBUTION SCHEDULE

TAXPAYER - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
	3,000.	3,000.		
GRAND TOTAL	3,000.	3,000.	0.	0.

STATEMENT 3
FORM 1040, LINE 3A
QUALIFIED DIVIDENDS

.....	\$	57.
TOTAL	\$	<u>57.</u>

STATEMENT 4
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

.....	\$	554.
.....		14,343.
TOTAL	<u>\$</u>	<u>14,897.</u>

STATEMENT 5
SCHEDULE A, LINE 5B
REAL ESTATE TAXES

	\$	11,452.
TOTAL	\$	11,452.

2023

FEDERAL STATEMENTS

PAGE 2

STATEMENT 6
SCHEDULE A, LINE 8A
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

..... \$ 15,392.
TOTAL \$ 15,392.

STATEMENT 7
SCHEDULE A, LINE 11
CONTRIBUTIONS BY CASH OR CHECK

VARIOUS ORGANIZED CHARITIES..... \$ 500.
TOTAL \$ 500.

STATEMENT 8
SCHEDULE A, LINE 12
CONTRIBUTIONS OTHER THAN CASH

..... \$ 500.
TOTAL \$ 500.

STATEMENT 9
FORM 8829, LINE 42
DEPRECIATION ALLOWABLE

BUILDING

1. COST/BASIS..... 641,750.
2. BUSINESS PERCENT..... 15.76%
3. DEPRECIATION BASIS (LINE 1 MULTIPLIED BY LINE 2)..... 101,140.
4. DEPRECIATION RATE..... 2.564%
5. DEPRECIATION OF BUILDING (LINE 3 MULTIPLIED BY LINE 4)..... 2,593.

OTHER CATEGORIES (AMORTIZATION, MACHINERY, FURNITURE, ETC.)

DEPRECIATION OF OTHER ASSETS TIED TO HOME OFFICE..... 190.
TOTAL \$ 2,783.

SE HEALTH AND PREMIUM TAX CREDIT RECONCILIATION -

SIMPLIFIED METHOD AMOUNTS USED (\$ WITH HOUSEHOLD INCOME
OF: \$81,523.

1. TOTAL HEALTH INSURANCE PREMIUMS FROM FORM 1095-A	12,047.
2. TAXPAYER BUSINESS HEALTH INSURANCE PREMIUMS FROM FORM 1095-A	12,047.
3. BUSINESS ADVANCE PAYMENT OF PREMIUM TAX CREDIT	780.
4. TOTAL BUSINESS PREMIUMS PAID FROM FORM 1095-A (LINE 2 - LINE 3)	11,267.
5. LIMITATION ON ADDITIONAL TAX	0.
6. SECTION 5.03 OF REV. PROC. 2014-41 LIMIT (LINE 4 + LINE 5)	11,267.
7. PREMIUM TAX CREDIT (TENTATIVE AMOUNT FROM PUB. 974 WORKSHEET)	226.
8. BUSINESS PERCENTAGE (LINE 2 / LINE 1)	1.000000
9. ALLOCATED PREMIUM TAX CREDIT (LINE 7 X LINE 8)	226.
10. BUSINESS PREMIUMS LESS PREMIUM TAX CREDIT (LINE 2 - LINE 9)	11,821.
11. ALLOWED PREMIUMS (LESSER OF LINE 10 OR LINE 6)	11,267.
12. OTHER NONSPECIFIED PREMIUMS	11,976.
13. OTHER NONSPECIFIED PREMIUMS FROM SCHEDULE K-1	0.
14. TOTAL HEALTH INSURANCE PREMIUMS (EXCEPT LONG-TERM CARE)	23,243.

QUALIFIED BUSINESS INCOME

TRADE OR BUSINESS NAME:

TAXPAYER IDENTIFICATION NUMBER:

BUSINESS INCOME

QUALIFIED BUSINESS INCOME

TRADE OR BUSINESS NAME:

TAXPAYER IDENTIFICATION NUMBER:

BUSINESS INCOME

QUALIFIED BUSINESS INCOME

TAX BRACKET WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)

CAPITAL GAIN RATES (CAPITAL GAIN/SCH. D TAX WORKSHEET)	INCOME	TAX
10% ORDINARY TAX BRACKET (\$0 - \$15,700)	\$ 15,700.	\$ 1,570.
12% ORDINARY TAX BRACKET (\$15,701 - \$59,850)	21,325.	2,559.
TAXABLE ORDINARY INCOME	\$ 37,033.	
TAXABLE ORDINARY INCOME MIDPOINT USED ON TAX TABLE	\$ 37,025.	
0% CAPITAL GAIN BRACKET	57.	0.
TOTAL USING CAPITAL GAIN RATES	\$ 37,090.	\$ 4,129.

* ORDINARY INCOME WOULD HAVE TO INCREASE BY OVER \$22,817
TO BEGIN BEING TAXED IN THE NEXT 22% TAX BRACKET (\$59,851 - \$95,350)

QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 15 37,090.
2. ENTER AMOUNT FROM FORM 1040, 1040-SR,
OR 1040-NR, LINE 3A 57.
3. ARE YOU FILING SCHEDULE D?
[] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF
SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO
[X] NO. ENTER AMOUNT FROM FORM 1040, 1040-SR,
OR 1040-NR, LINE 7 0.
4. ADD LINES 2 AND 3 57.
5. SUBTRACT LINE 4 FROM LINE 1. IF 0 OR LESS, ENTER 0. 37,033.
6. ENTER:
\$44,625 IF SINGLE OR MARRIED FILING SEPARATELY,
\$89,250 IF MARRIED FILING JOINTLY OR QUALIFYING
SURVIVING SPOUSE, \$59,750 IF HEAD OF HOUSEHOLD 59,750.
7. ENTER THE SMALLER OF LINE 1 OR LINE 6 37,090.
8. ENTER THE SMALLER OF LINE 5 OR LINE 7 37,033.
9. SUBTRACT LINE 8 FROM LINE 7. THIS AMOUNT IS TAXED AT 0% 57.
10. ENTER THE SMALLER OF LINE 1 OR LINE 4 57.
11. ENTER THE AMOUNT FROM LINE 9 57.
12. SUBTRACT LINE 11 FROM LINE 10 0.
13. ENTER:
\$492,300 IF SINGLE, \$276,900 IF MARRIED FILING
SEPARATELY, \$553,850 IF MARRIED FILING JOINTLY
OR QUALIFYING SURVIVING SPOUSE, \$523,050 IF HEAD
OF HOUSEHOLD. 523,050.
14. ENTER THE SMALLER OF LINE 1 OR LINE 13 37,090.
15. ADD LINES 5 AND 9 37,090.
16. SUBTRACT LINE 15 FROM LINE 14. IF 0 OR LESS, ENTER 0. 0.
17. ENTER THE SMALLER OF LINE 12 OR LINE 16 0.
18. MULTIPLY LINE 17 BY 15% (.15) 0.
19. ADD LINES 9 AND 17 57.
20. SUBTRACT LINE 19 FROM LINE 10 0.
21. MULTIPLY LINE 20 BY 20% (.20) 0.
22. FIGURE THE TAX ON THE AMOUNT ON LINE 5.
(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 4,129.
23. ADD LINES 18, 21, AND 22 4,129.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 1.
(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 4,135.
25. TAX ON ALL TAXABLE INCOME (INCLUDING
CAPITAL GAIN DISTRIBUTIONS). ENTER THE
SMALLER OF LINE 23 OR LINE 24 HERE AND ON
FORM 1040, 1040-SR, OR 1040-NR, LINE 16 4,129.

CREDIT LIMIT WORKSHEET A (SCHEDULE 8812)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 18. 4,683.
2. ADD THE AMOUNTS FROM:
- | | |
|---------------------|------|
| SCHEDULE 3, LINE 1 | 0. |
| SCHEDULE 3, LINE 2 | 600. |
| SCHEDULE 3, LINE 3 | 0. |
| SCHEDULE 3, LINE 4 | 0. |
| SCHEDULE 3, LINE 5B | 0. |
| SCHEDULE 3, LINE 6D | 0. |
| SCHEDULE 3, LINE 6F | 0. |
| SCHEDULE 3, LINE 6L | 0. |
| SCHEDULE 3, LINE 6M | 0. |
| ENTER THE TOTAL. | 600. |
3. SUBTRACT LINE 2 FROM LINE 1. 4,083.
- COMPLETE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:
1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS.
 - A. MORTGAGE INTEREST CREDIT, FORM 8396.
 - B. ADOPTION CREDIT, FORM 8839.
 - C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I.
 - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859.
 2. YOU ARE NOT FILING FORM 2555.
 3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO.
4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER 0; OTHERWISE, ENTER THE AMOUNT FROM CREDIT LIMIT WORKSHEET B 0.
5. SUBTRACT LINE 4 FROM LINE 3. ENTER HERE AND ON SCHEDULE 8812, LINE 13. 4,083.

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A)

STATE AND LOCAL INCOME TAXES

	STATE	LOCAL
INCOME TAX WITHHELD	0.	0.
DISABILITY/UNEMPLOYMENT INSURANCE/TRANSIT TAX	80.	0.
ESTIMATED TAX PAYMENTS	0.	0.
CREDIT FOR PRIOR YEAR OVERPAYMENT	0.	0.
CREDIT FOR INCOME TAX WITHHELD (K-1)	0.	0.
1/23 PAYMENT ON 2022 ESTIMATE	0.	0.
PAID WITH 2022 EXTENSION	0.	0.
PAID WITH 2022 RETURN	663.	0.
PAID FOR PRIOR YEARS AND/OR TO OTHER STATES	0.	0.
TOTAL INCOME TAXES	743.	0.
TOTAL STATE AND LOCAL INCOME TAXES		743.

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A) (CONTINUED)

STATE AND LOCAL SALES TAXES USING THE OPTIONAL SALES TAX TABLES

AVAILABLE INCOME:

ADJUSTED GROSS INCOME PER FORM 1040 OR 1040-SR	81,523.
TAX-EXEMPT INTEREST	0.
NONTAXABLE COMBAT PAY	0.
NONTAXABLE SOCIAL SECURITY BENEFITS	0.
NONTAXABLE PENSIONS	0.
NONTAXABLE IRAS	0.
PRIOR YEAR REFUNDABLE CREDITS (REFUNDABLE PORTION ONLY)	0.
ADDITIONAL NONTAXABLE AMOUNTS	0.
TOTAL AVAILABLE INCOME (NOT LESS THAN ZERO)	<u>81,523.</u>

NUMBER OF EXEMPTIONS	2.
----------------------	----

- | | |
|---|--------|
| 1. STATE GENERAL SALES TAXES PER TABLES | 1,243. |
| 2. LOCAL GENERAL SALES TAXES PER TABLES FOR CERTAIN RESIDENTS OF
AL, AK, AZ, AR, CO, GA, IL, KS, LA, MO, MS, NC, NY, SC, TN, UT, AND VA
(BASED ON A RATE OF 1%) | 0. |
| 3. LOCAL GENERAL SALES TAX RATE | |
| 4. IF LINE 2 IS ZERO, ENTER YOUR STATE GENERAL SALES TAX RATE.
OTHERWISE, SKIP LINE 4 AND 5, AND GO TO LINE 6 | 7.2500 |
| 5. DIVIDE LINE 3 BY LINE 4 | |
| 6. LOCAL GENERAL SALES TAXES. IF LINE 2 IS ZERO, MULTIPLY
LINE 1 BY LINE 5. OTHERWISE, MULTIPLY LINE 2 BY LINE 3. | 0. |
| 7. STATE AND LOCAL GENERAL SALES TAXES (ADD LINES 1 AND 6) | 1,243. |
| 8. SALES TAXES PAID ON VEHICLES, BOATS, ETC. | 0. |
| 9. SALES TAX DEDUCTION WHEN USING TABLES (ADD LINES 7 AND 8) | 1,243. |

STATE AND LOCAL SALES TAX DEDUCTION
(GREATER OF TAXES PAID OR TABLE AMOUNT)

- | | |
|--|---------------|
| 1. GENERAL SALES TAXES PAID | 0. |
| 2. USE TAXES PAID | 0. |
| 3. TOTAL ACTUAL TAXES PAID (ADD LINES 1 AND 2) | 0. |
| 4. SALES TAXES USING TABLES | 1,243. |
| 5. GREATER OF SALES TAXES PAID OR TABLE AMOUNT | <u>1,243.</u> |

STATE & LOCAL TAXES TO SCH. A, LN 5 (GREATER OF INCOME OR SALES TAX)	<u>1,243.</u>
--	---------------

NET NONFARM PROFIT OR (LOSS) (SCHEDULE SE, LINE 2)

TAXPAYER

SCHEDULE C	-25.
SCHEDULE E, PAGE 2 (FROM SCH. K-1)	0.
OTHER INCOME (SCHEDULE 1, LINE 8)	0.
SECTION 1256 CONTRACTS	0.
MINISTER WAGES	0.
MINISTER HOUSING ALLOWANCE	0.
MINISTER PARSONAGE - UTILITIES	0.
EMPLOYEE BUSINESS EXPENSES	0.
NET NONFARM INCOME ADJUSTMENT	0.
TOTAL NET NONFARM PROFIT OR (LOSS)	<u>-25.</u>

FORM 2441, LINE 10
CREDIT LIMIT WORKSHEET

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 18.....	\$	4,683.
2. ENTER THE AMOUNT FROM SCHEDULE 3, LINE 1 AND LINE 6L.....		0.
3. SUBTRACT LINE 2 FROM LINE 1. ALSO ENTER THIS AMOUNT ON FORM 2441, LINE 10. IF ZERO OR LESS, STOP; YOU CAN'T TAKE THE CREDIT.....	\$	<u>4,683.</u>

FORM 8962, LINE 2A
MODIFIED ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME	\$	81,523.
MODIFIED ADJUSTED GROSS INCOME	\$	<u>81,523.</u>

SCHEDULE A, LINE 1
PREMIUMS FROM FORM 1095-A

TOTAL PREMIUMS FROM FORM 1095-A.....	\$	12,047.
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT.....		554.
MINUS NET PREMIUM TAX CREDIT.....		0.
MINUS ADVANCE PAYMENT OF PREMIUM TAX CREDIT.....		-780.
MINUS TAXPAYER PREMIUMS SENT TO SE HEALTH DEDUCTION.....		-11,267.
TOTAL (NOT LESS THAN ZERO)	\$	<u>554.</u>

ACTIVITY NAME: [REDACTED]

BEGINNING STOCK BASIS PLUS INCREASES MINUS DISTRIBUTIONS	3,525.
STOCK BASIS AT END OF YEAR	1,951.
BEGINNING DEBT BASIS PLUS RESTORATION MINUS NONTAXABLE REPAYMENT	0.
DEBT BASIS AT END OF YEAR	0.

	CURRENT YEAR LOSS OR DEDUCTION	PRIOR YEAR UNALLOWED BASIS LOSS	REGULAR TAX AMOUNT ALLOWED BY BASIS	REGULAR TAX BASIS CARRYOVER
<u>LOSSES/DEDUCTIONS/EXPENSES</u>				
NONDEDUCTIBLE EXPENSES	1,574.		1,574.	0.
TOTALS	<u>1,574.</u>	<u>0.</u>	<u>1,574.</u>	<u>0.</u>

ALTERNATIVE MINIMUM TAX

AMT BEGINNING BASIS	0.
AMT INCOME	78,406.
CURRENT YEAR ADJUSTMENTS TO AMT BASIS	-74,881.
AMT BASIS USED FOR LIMITATION	3,525.
LOSS ALLOWED BY AMT BASIS	1,574.
AMT FINAL BASIS	1,951.

	AMT AMOUNT ALLOWED BY BASIS	AMT BASIS CARRYOVER
<u>AMT LOSSES/DEDUCTIONS/EXPENSES</u>		
AMT NONDEDUCTIBLE EXPENSES	1,574.	0.
TOTALS	<u>1,574.</u>	<u>0.</u>

DO NOT MAIL

2023

SCHEDULE OF LOSS LIMITATIONS

PAGE 1

ACTIVITY NAME: [REDACTED]

	(A) CURRENT YEAR AMOUNT	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) DISALLOWED DUE TO BASIS LIMITATION	(D) PRIOR YEAR UNALLOWED AT-RISK LOSS	(E) DISALLOWED DUE TO AT-RISK LIMITATION	(F) PRIOR YEAR UNALLOWED PASSIVE LOSS	(G) DISALLOWED DUE TO PASSIVE LOSS LIMITATIONS	(H) TAX RETURN
ORDINARY INCOME (LOSS)	<u>78,406.</u>							
NET INCOME (LOSS)	<u>78,406.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>			<u>78,406.</u>
TOTAL SCHEDULE E PAGE 2	<u>78,406.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>78,406.</u>
NONDEDUCTIBLE EXPENSES	1,574.							1,574.

DO NOT MAIL

DO NOT MAIL --- WORKSHEET COPY ONLY

Form **2210****Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

OMB No. 1545-0140

2023Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form2210 for instructions and the latest information.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 2023 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	2,083.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	300.
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, stop ; you don't owe a penalty. Don't file Form 2210.	4	2,383.
5	Multiply line 4 by 90% (0.90)	5	2,145.
6	Withholding taxes. Don't include estimated tax payments. See instructions.	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210.	7	2,383.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	16,806.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	2,145.

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 2022 or 2023, 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).

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **2210** (2023)

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

Section A – Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24	
10	Required installments. 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 . . .	10	536.	536.	536.	537.
11	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. Don't file Form 2210 unless you checked a box in Part II.	11				

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

12	Enter the amount, if any, from line 18 in the previous column.	12				
13	Add lines 11 and 12	13				
14	Add the amounts on lines 16 and 17 in the previous column.	14		536.	1,072.	1,608.
15	Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11. . .	15	0.	0.	0.	0.
16	If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-.	16		536.	1,072.	
17	Underpayment. 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. . .	17	536.	536.	536.	537.
18	Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column.	18				

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

19	Penalty. 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. Don't file Form 2210 unless you checked a box in Part II.	19	110.
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Form 2210 (2023)

Required Installment	Payment			Penalty				
	Date	Type *	Amount	Underpayment	Days Late	Rate	Amount of Penalty **	Penalty per Period
FIRST QTR								
536.	4/15/23			536.	168	0.070	17.27	
TOTAL								17.27
RATE CHANGE	9/30/23			536.	92	0.080	10.81	
TOTAL								10.81
RATE CHANGE	12/31/23			536.	106	0.080	12.42	
	4/15/24	5	536.					
TOTAL								12.42
SECOND QTR								
536.	6/15/23			536.	107	0.070	11.00	
TOTAL								11.00
RATE CHANGE	9/30/23			536.	92	0.080	10.81	
TOTAL								10.81
RATE CHANGE	12/31/23			536.	106	0.080	12.42	
	4/15/24	5	536.					
TOTAL								12.42
THIRD QTR								
536.	9/15/23			536.	15	0.070	1.54	
TOTAL								1.54
RATE CHANGE	9/30/23			536.	92	0.080	10.81	
TOTAL								10.81
RATE CHANGE	12/31/23			536.	106	0.080	12.42	
	4/15/24	5	536.					
TOTAL								12.42
FOURTH QTR								
537.	1/15/24			537.	91	0.080	10.68	
	4/15/24	5	537.					
TOTAL								10.68

S CORPORATION
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	78,406.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	78,406.					78,406.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						78,406.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

12/31/23

2023 FEDERAL DEPRECIATION SCHEDULE

PAGE 1

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE C - [REDACTED]																
FURNITURE AND FIXTURES																
7	FURNITURE AND FIXTURES **	2/01/22		7,916				7,916			0		200DB HY	5		0
	TOTAL FURNITURE AND FIXTURE			7,916		0	0	7,916	0	0	0	0				0
MACHINERY AND EQUIPMENT																
2	IPHONE **	1/12/19		1,100				825			275	82	200DB HY	7	.08930	25
	TOTAL MACHINERY AND EQUIPME			1,100		0	0	825	0	0	275	82				25
	TOTAL DEPRECIATION			9,016		0	0	8,741	0	0	275	82				25
BUSINESS USE OF HOME - [REDACTED]																
BUILDINGS																
5	HOME OFFICE	1/01/21		641,750	15.76						101,140	5,082	S/L MM	39	.02564	2,593
	TOTAL BUILDINGS			641,750		0	0	0	0	0	101,140	5,082				2,593
FURNITURE AND FIXTURES																
3	OFFICE FURNITURE	1/01/21		2,849							2,849	213	S/L MM	39	.02564	73
4	OFFICE REN	1/01/21		4,546							4,546	341	S/L MM	39	.02564	117
	TOTAL FURNITURE AND FIXTURE			7,395		0	0	0	0	0	7,395	554				190

12/31/23

2023 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
LAND																
6	HOME OFFICE	1/01/21		113,250	15.76						17,848					0
	TOTAL LAND			113,250		0	0	0	0	0	17,848	0				0
	TOTAL DEPRECIATION			762,395		0	0	0	0	0	126,383	5,636				2,783
	GRAND TOTAL DEPRECIATION			771,411		0	0	8,741	0	0	126,658	5,718				2,808

**ASSET INCLUDED IN UNADJUSTED BASIS IMMEDIATELY AFTER ACQUISITION FOR THE QBI CALCULATION.

DO NOT MAIL

12/31/23

2023 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 1

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (E)(2) AMORT.
SCHEDULE C - [REDACTED]															
FURNITURE AND FIXTURES															
7	FURNITURE AND FIXTURES	2/01/22		0		150DB HY	5		0	0					0
	TOTAL FURNITURE AND FIXTURE			0	0				0	0		0	0	0	0
MACHINERY AND EQUIPMENT															
2	IPHONE	1/12/19		275	82	200DB HY	7	.08930	25	25					0
	TOTAL MACHINERY AND EQUIPME			275	82				25	25		0	0	0	0
	TOTAL DEPRECIATION			275	82				25	25		0	0	0	
BUSINESS USE OF HOME - [REDACTED]															
BUILDINGS															
5	HOME OFFICE	1/01/21		101,140	5,082	S/L MM	39	.02564	2,593	2,593					0
	TOTAL BUILDINGS			101,140	5,082				2,593	2,593		0	0	0	0
FURNITURE AND FIXTURES															
3	OFFICE FURNITURE	1/01/21		2,849	143	S/L MM	39	.02564	73	73					0
4	OFFICE REN	1/01/21		4,546	229	S/L MM	39	.02564	117	117					0
	TOTAL FURNITURE AND FIXTURE			7,395	372				190	190		0	0	0	0

DO NOT MAIL

12/31/23

2023 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 2

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (E)(2) AMORT.
LAND															
6	HOME OFFICE	1/01/21		17,848					0	0					0
	TOTAL LAND			17,848	0				0	0		0	0	0	0
	TOTAL DEPRECIATION			126,383	5,454				2,783	2,783		0	0	0	0
	GRAND TOTAL DEPRECIATION			126,658	5,536				2,808	2,808		0	0	0	0

DO NOT MAIL

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 81,523.
- 2 Amount you owe. See instructions 2 75.
- 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 ► _____

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 ► _____

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 ► _____

2023

California Resident
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

-**-*

23

APT D

05-31-1978

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 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 ☐ x \$144 = ☐ \$ 144.8 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 = ☐ \$ _____

ExemptionsYour name: XXXXXXXXXX Your SSN or ITIN: ***-**-******10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	☐ XXXXXXXXXX	☐ XXXXXXXXXX	☐ XXXXXXXXXX
Last Name	☐ XXXXXXXXXX	☐ XXXXXXXXXX	☐ XXXXXXXXXX
SSN. See instr.	☐ XXXXXXXXXX	☐ XXXXXXXXXX	☐ XXXXXXXXXX
Dependent's relationship to you	☐ SON	☐ XXXXXXXXXX	☐ XXXXXXXXXX

Total dependent exemptions ☐ 10 x \$446 = ☐ \$ 446.**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. ☐ 11 \$ 590.**Taxable Income**

12 State wages from your federal Form(s) W-2, box 16. ☐ 12 8,900.

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. ☐ 13 81,523.

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

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ☐ 15 81,523.

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 81,523.

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. \$5,363
• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726
If Married/RDP filing separately or the box on line 6 is checked,
STOP. See instructions ☐ 18 36,627.

19 Subtract line 18 from line 17. This is your **taxable income**.
If less than zero, enter -0-. ☐ 19 44,896.

Tax

☒ Tax Table ☐ Tax Rate Schedule

31 Tax. Check the box if from: ☐ FTB 3800 ☐ FTB 3803. ☐ 31 690.

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ☐ 32 590.

33 Subtract line 32 from line 31. If less than zero, enter -0-. ☐ 33 100.

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

35 Add line 33 and line 34. ☐ 35 100.

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ☐ 40 100.

43 Enter credit name code • and amount. ☐ 43

44 Enter credit name code • and amount. ☐ 44

Your name: [REDACTED]

Your SSN or ITIN: ***-**-****

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 ● 47 100.
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 0.

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. SEE STMT 1 ● 63 75.
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 75.

Payments

- 71 California income tax withheld. See instructions ● 71 _____
- 72 2023 California estimated tax and other payments. See instructions ● 72 _____
- 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 _____

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 _____
- 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 _____
- 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: [REDACTED] Your SSN or ITIN: ***-**-****

Overpaid Tax/Tax Due

- 98** Amount of line 97 you want applied to your **2024** 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** _____ **75.**

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: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • **111** 75.
Pay Online — Go to ftb.ca.gov/pay for more information.

**Interest
and
Penalties**

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

113 Underpayment of estimated tax.

Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** • **113**

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. • **114** 75.

**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. 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: ***-**-****

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 to learn about our privacy policy statement, or go to 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]

DO NOT MAIL

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

1a Total amount from federal Form(s) W-2, box 1. See instructions	1a ☐ 8,900. ☐	☐
b Household employee wages not reported on federal Form(s) W-2	1b ☐	☐
c Tip income not reported on line 1a	1c ☐	☐
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d ☐	☐
e Taxable dependent care benefits from federal Form 2441, line 26	1e ☐	☐
f Employer-provided adoption benefits from federal Form 8839, line 29	1f ☐	☐
g Wages from federal Form 8919, line 6	1g ☐	☐
h Other earned income. See instrs.	1h ☐	☐
i Nontaxable combat pay election. See instructions	1i ☐	☐
z Add line 1a through line 1i	1z ☐ 8,900. ☐	☐
2 Taxable interest. a ☐	2b ☐ 35. ☐	☐
3 Ordinary dividends. See instructions. a ☐ 57.	3b ☐ 107. ☐	☐
4 IRA distributions. See instructions. a ☐	4b ☐ 3,000. ☐	☐
5 Pensions and annuities. See instructions. a ☐	5b ☐	☐
6 Social security benefits. a ☐	6b ☐	☐
7 Capital gain or (loss). See instructions	7 ☐	☐

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

1 Taxable refunds, credits, or offsets of state and local income taxes	1 ☐	☐
2 a Alimony received. See instructions	2a ☐	☐
3 Business income or (loss). See instructions	3 ☐ -25. ☐	☐
4 Other gains or (losses)	4 ☐	☐
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5 ☐ 78,406. ☐	☐
6 Farm income or (loss)	6 ☐	☐
7 Unemployment compensation	7 ☐	☐

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:				
a Federal net operating loss	8a	☐ ()		☐
b Gambling	8b	☐	☐	
c Cancellation of debt	8c	☐	☐	☐
d Foreign earned income exclusion from federal Form 2555	8d	☐ ()		☐
e Income from federal Form 8853	8e	☐		☐
f Income from federal 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	8m	☐		
n IRC Section 951(a) inclusion	8n	☐	☐	
o IRC Section 951A(a) inclusion	8o	☐	☐	
p IRC Section 461(l) excess business loss adjustment	8p	☐	☐	☐
q Taxable distributions from an ABLE account	8q	☐		
r Scholarship and fellowship grants not reported on federal Form(s) W-2	8r	☐		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	8s	☐ ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	8t	☐		
u Wages earned while incarcerated	8u	☐		
z Other income. List type and amount.	8z	☐	☐	☐

Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a	Total other income. Add lines 8a through 8z	9a		
b1	Disaster loss deduction from form FTB 3805V	9b1		
b2	NOL deduction from form FTB 3805V	9b2		
b3	NOL deduction from form FTB 3805Z, 3807, or 3809	9b3		
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a, in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions	10	90,423.	

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

11	Educator expenses	11		
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	12		
13	Health savings account deduction	13		
14	Moving expenses. Attach form FTB 3913. See instructions	14		
15	Deductible part of self-employment tax. See instructions	15		
16	Self-employed SEP, SIMPLE, and qualified plans	16		
17	Self-employed health insurance deduction. See instructions	17	8,900.	
18	Penalty on early withdrawal of savings	18		
19 a	Alimony paid	19a		
b	Recipient's: SSN ☐ _____ Last Name ☐ _____			
20	IRA deduction	20		
21	Student loan interest deduction	21		
22	Reserved for future use	22		
23	Archer MSA deduction	23		

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay.....	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 federal Trade Act of 1974.....	24e	☐		
f Contributions to IRC Section 501(c)(18)(D) pension plans.....	24f	☐	☐	☐
g Contributions by certain chaplains to IRC Section 403(b) plans.....	24g	☐	☐	☐
h Attorney fees and court costs for actions involving certain unlawful discrimination claims.....	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 federal Form 2555.....	24j	☐	☐	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).....	24k	☐		
z Other adjustments. List type and amount. ☐	24z	☐	☐	☐
25 Total other adjustments. Add line 24a through line 24z.....	25	☐	☐	☐
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.....	26	☐ 8,900.	☐	☐
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.....	27	☐ 81,523.	☐	☐

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 (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses. ☒ 14,897. 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11. ☒ 81,523. 2			
3 Multiply line 2 by 7.5% (0.075). ☒ 6,114. 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. ☒ 8,783. 4			☒
Taxes You Paid			
5 a State and local income tax or general sales taxes. 5a ☒ 1,243. ☒ 1,243.			
b State and local real estate taxes. 5b ☒ 11,452.			
c State and local personal property taxes. 5c ☒			
d Add line 5a through line 5c. 5d ☒ 12,695.			
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e ☒ 10,000. ☒ 1,243. ☒ 2,695.			
6 Other taxes. List type ☒ 6 ☒			
7 Add line 5e and line 6. 7 ☒ 10,000. ☒ 1,243. ☒ 2,695.			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098. 8a ☒ 15,392. ☒			
b Home mortgage interest not reported to you on federal Form 1098. 8b ☒			
c Points not reported to you on federal Form 1098. 8c ☒			
d Reserved for future use. 8d			
e Add line 8a through line 8c. 8e ☒ 15,392. ☒			
9 Investment interest. 9 ☒			
10 Add line 8e and line 9. 10 ☒ 15,392. ☒			

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity				
11	Gifts by cash or check.....	500.		
12	Other than by cash or check.....	500.		
13	Carryover from prior year.....			
14	Add line 11 through line 13.....	1,000.		
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....			
Other Itemized Deductions				
16	Other—from list in federal instructions.....			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	35,175.	1,243.	2,695.
18	Total. Combine line 17 column A less column B plus column C.....			36,627.

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..... 20 755.

21 Other expenses: investment, safe deposit box, etc. List type..... 21 8.

22 Add line 19 through line 21..... 22 763.

23 Enter amount from federal Form 1040 or 1040-SR, line 11..... 23 81,523.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24 1,630.

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 36,627.

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

28 Combine line 26 and line 27..... 28 36,627.

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 36,627.

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 36,627.

2023 Child and Dependent Care Expenses Credit**3506**

Attach to your California Form 540 or Form 540NR.

Name(s) as shown on tax return

SSN or ITIN

-**-*

Part I Unearned Income and Other Funds Received in 2023. See instructions.

Source of Income/Funds	Amount	Source of Income/Funds	Amount
	35.		3,000.
	107.		
	78,406.		

Part II Persons or Organizations Who Provided the Care in California — You must complete this part. See instructions.

- 1 Enter the following information for each person or organization that provided care in California. Only care provided in California qualifies for the credit. If you need more space, attach a separate sheet.

	Provider	Provider
a Care provider's name	SEE STATEMENT 3	
b Care provider's address (number, street, apt. no., city, state, and ZIP code)		
c Care provider's telephone number		
d Is provider a person or organization?	☐ Person ☐ Organization	☐ Person ☐ Organization
e Identification number (SSN, ITIN, or FEIN)		
f Address where care was provided (number, street, apt. no., city, state, and ZIP code). PO Box not acceptable.		
g Amount paid for care provided.		

Did you receive dependent care benefits?

>>>>

No. Complete Part III below.

Yes. Complete Part IV on Page 2 before you complete Part III.

Part III Credit for Child and Dependent Care Expenses

- 2 Information about your qualifying person(s). See instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB — mm/dd/yyyy) or disability status	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2023 for the qualifying person's care in California
First	Last				
		-**-*	DOB: *****2010 Disabled ☐ Yes		3,005.
			DOB: Disabled ☐ Yes		
			DOB: Disabled ☐ Yes		

- 3 Add the amounts in column (e) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Page 2, Part IV, enter the amount from line 33.

- 4 Enter YOUR earned income. See instructions.

Nonresidents: Enter only your earned income from California sources. If you do not have earned income from California sources, stop, you do not qualify for the credit. Military servicemembers, see instructions.

Part-year residents: Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.

- 5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see instructions.) If you are not filing a joint tax return, enter the amount from line 4.

Nonresidents: Enter only your spouse's/RDP's earned income from California sources. If your spouse/RDP does not have earned income from California sources, stop, you do not qualify for the credit. Military servicemembers, see line 4 instructions. Part-year residents: Enter the total of (1) your spouse's/RDP's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.

- 6 Enter the smallest of line 3, line 4, or line 5.

- 7 Enter the decimal amount shown in the chart of the instructions for line 7.

- 8 Multiply line 6 by the decimal amount on line 7.

- 9 Enter the decimal amount listed in the chart of the instructions for line 9.

- 10 Multiply line 8 by the decimal amount on line 9.

- 11 Credit for prior year expenses paid in 2023. See instructions.

- 12 Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Form 540NR, line 50.

3	3,000.
4	8,875.
5	8,875.
6	3,000.
7	0.20
8	600.
9	0.34
10	204.
11	
12	100.

2023

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

3805P

First name [REDACTED]	Initial [REDACTED]	Last name [REDACTED]	SSN or ITIN ***-**-****
Address (number and street, PO Box, or PMB no.) [REDACTED]		Apt. no./Ste. no. [REDACTED]	Check this box if this is an amended form ☐
City [REDACTED]		State [REDACTED]	ZIP code [REDACTED]

Part I Additional Tax on Early Distributions — Complete this part if you received a taxable distribution, before you reached age 59-1/2, from a qualified retirement plan (including an IRA) or modified endowment contract. You may also have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

- 1 Early distributions included in income. For Roth IRA distributions, see instructions ☒ 1 3,000.
- 2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions ☒ ☐ ☒ 2
- 3 Amount subject to additional tax. Subtract line 2 from line 1* ☒ 3 3,000.
- 4 Tax due. Multiply line 3 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ☒ 4 75.

*If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2-1/2% (.025). See instructions.

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

- 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account. See instructions ☒ 5
- 6 Distributions included on line 5 that are not subject to additional tax. See instructions ☒ 6
- 7 Amount subject to additional tax. Subtract line 6 from line 5 ☒ 7
- 8 Tax due. Multiply line 7 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ☒ 8

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

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

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

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

Your signature

Date

X

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

PTIN

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

Firm's FEIN

CAIA3201L 01/05/24

2023

Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

-**-*

Part I – Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2023 ☒ 1a ☒
- b Surviving spouse/RDP (my spouse/RDP died before 01/01/2023) ☐ 1b ☐
- c Marriage/RDP was annulled ☐ 1c ☐
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2023 ☐ 1d ☐
- e Legally married/RDP and did not live with spouse/RDP during 2023 ☐ 1e ☐
- f Legally married/RDP and lived with spouse/RDP during 2023. List the beginning and ending dates for each period when you lived together ☐ 1f ☐

(mm/dd/yyyy)

(mm/dd/yyyy)

(mm/dd/yyyy)

(mm/dd/yyyy)

From: ☐To: ☐From: ☐To: ☐

Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter ☒ 2a ☒
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece ☐ 2b ☐
- c Eligible foster child ☐ 2c ☐
- d Father, mother, stepfather, or stepmother ☐ 2d ☐
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt ☐ 2e ☐

Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

- First Name ☐ ☐
- Last Name ☐ ☐
- SSN ☐ ***-**-****
- DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2023, go to line 3a. If not, go to line 4. ☐ 5/01/2010
- a Was your qualifying person a full time student under age 24 in 2023? ☐ 3a ☐ Yes ☐ No
- b Was your qualifying person permanently and totally disabled in 2023? ☐ 3b ☐ Yes ☐ No
- 4 Enter qualifying person's gross income in 2023. See instructions. ☐ 0.
- 5 Number of days your qualifying person lived with you during 2023. See instructions ☐ 365

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days. See instructions.

2023

CALIFORNIA STATEMENTS

PAGE 1

STATEMENT 1
FORM 540, LINE 63
OTHER TAXES AND CREDIT RECAPTURE

TAX ATTRIBUTABLE TO QUALIFIED PLANS (3805P).....
TOTAL \$ 75.
\$ 75.

STATEMENT 2
SCHEDULE CA, PART II, LINE 21
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT

INVESTMENT EXPENSE
TOTAL \$ 8.
\$ 8.

STATEMENT 3
FORM 3506, LINE 1
PERSONS OR ORGANIZATIONS WHO PROVIDED CARE

CARE PROVIDER'S NAME
CARE PROVIDER'S ADDRESS

CARE PROVIDER'S TELEPHONE NUMBER
IS PROVIDER A PERSON OR ORGANIZATION
IDENTIFICATION (SSN, ITIN, OR FEIN)
ADDRESS WHERE CARE WAS PROVIDED

AMOUNT PAID FOR CARE PROVIDER

DO NOT MAIL

INDIVIDUAL SHARED RESPONSIBILITY PENALTYSTEP 1 ALL FILERS

1. CAN SOMEONE CLAIM YOU AS A DEPENDENT?
- NO. CONTINUE.
2. DID YOU, AND EVERYONE IN YOUR APPLICABLE HOUSEHOLD, HAVE MEC
FOR EVERY MONTH OF THIS TAX YEAR?
- YES. STOP. YOU DO NOT OWE AN INDIVIDUAL SHARED RESPONSIBILITY PENALTY.

DO NOT MAIL

S CORPORATION PASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	78,406.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	78,406.					78,406.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						78,406.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

12/31/23

2023 CALIFORNIA DEPRECIATION SCHEDULE

PAGE 1

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE C - [REDACTED]																
FURNITURE AND FIXTURES																
7	FURNITURE AND FIXTURES	2/01/22		7,916				7,916			0		200DB HY	5		0
	TOTAL FURNITURE AND FIXTURE			7,916		0	0	7,916	0	0	0	0				0
MACHINERY AND EQUIPMENT																
2	IPHONE	1/12/19		1,100				825			275	82	200DB HY	7	.08930	25
	TOTAL MACHINERY AND EQUIPME			1,100		0	0	825	0	0	275	82				25
	TOTAL DEPRECIATION			9,016		0	0	8,741	0	0	275	82				25
BUSINESS USE OF HOME - [REDACTED]																
BUILDINGS																
5	HOME OFFICE	1/01/21		641,750	15.76						101,140	5,082	S/L MM	39	.02564	2,593
	TOTAL BUILDINGS			641,750		0	0	0	0	0	101,140	5,082				2,593
FURNITURE AND FIXTURES																
3	OFFICE FURNITURE	1/01/21		2,849							2,849	213	S/L MM	39	.02564	73
4	OFFICE REN	1/01/21		4,546							4,546	341	S/L MM	39	.02564	117
	TOTAL FURNITURE AND FIXTURE			7,395		0	0	0	0	0	7,395	554				190

12/31/23

2023 CALIFORNIA DEPRECIATION SCHEDULE

PAGE 2

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
LAND																
6	HOME OFFICE	1/01/21		113,250	15.76						17,848					0
	TOTAL LAND			113,250		0	0	0	0	0	17,848	0				0
	TOTAL DEPRECIATION			762,395		0	0	0	0	0	126,383	5,636				2,783
	GRAND TOTAL DEPRECIATION			771,411		0	0	8,741	0	0	126,658	5,718				2,808

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12/31/23

2023 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 1

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (E)(2) AMORT.
SCHEDULE C - [REDACTED]															
FURNITURE AND FIXTURES															
7	FURNITURE AND FIXTURES	2/01/22		0		150DB HY	5		0	0					0
	TOTAL FURNITURE AND FIXTURE			0	0				0	0		0	0	0	0
MACHINERY AND EQUIPMENT															
2	IPHONE	1/12/19		275	82	200DB HY	7	.08930	25	25					0
	TOTAL MACHINERY AND EQUIPME			275	82				25	25		0	0	0	0
	TOTAL DEPRECIATION			275	82				25	25		0	0	0	
BUSINESS USE OF HOME - [REDACTED]															
BUILDINGS															
5	HOME OFFICE	1/01/21		101,140	5,082	S/L MM	39	.02564	2,593	2,593					0
	TOTAL BUILDINGS			101,140	5,082				2,593	2,593		0	0	0	0
FURNITURE AND FIXTURES															
3	OFFICE FURNITURE	1/01/21		2,849	143	S/L MM	39	.02564	73	73					0
4	OFFICE REN	1/01/21		4,546	229	S/L MM	39	.02564	117	117					0
	TOTAL FURNITURE AND FIXTURE			7,395	372				190	190		0	0	0	0

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12/31/23

2023 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 2

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (E)(2) AMORT.
LAND															
6	HOME OFFICE	1/01/21		17,848					0	0					0
	TOTAL LAND			17,848	0				0	0		0	0	0	0
	TOTAL DEPRECIATION			126,383	5,454				2,783	2,783		0	0	0	0
	GRAND TOTAL DEPRECIATION			126,658	5,536				2,808	2,808		0	0	0	0

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