[redacted]

February 6, 2026

[redacted]

Dear[redacted]

Enclosed is your 2024 Federal Individual Income Tax Return. The original should be signed on page two. No tax is payable with the filing of this return. The refund of $2,747 will be directly deposited into your checking account.

Mail your Federal return on or before October 15, 2025 to:

[redacted]

Enclosed is your 2024 California Individual Income Tax Return. The original should be signed at the bottom of page six. No tax is payable with the filing of this return. The refund of $1,210 will be directly deposited into your checking account.

Mail your California return on [redacted]

[redacted]

Please be sure to call if you have any questions.

Sincerely,

[redacted]

[redacted]

[redacted]

[redacted]

FEDERAL FORMS

Form 1040	2024 U.S. Individual Income Tax Return
Schedule 1	Additional Income and Adjustments to Income
Schedule 3	Additional Credits and Payments
Schedule C	Profit or Loss From Business
Schedule E	Supplemental Income and Loss
Form 4562	Depreciation and Amortization
Form 4868	Application for Automatic Extension
Schedule 8812	Credits for Qualifying Children & Other Dependents
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8880	Qualified Retirement Savings Contributions Credit
Form 8948	Preparer Explanation for Not Filing Electronically
Form 8995	Qualified Business Income Deduction
	Vehicle Expense Worksheet
	Depreciation Schedules

CALIFORNIA FORMS

Form 540	2024 California Resident Income Tax Return
Schedule CA	California Adjustments
Schedule W-2	Wage and Tax Statement
Form 3885A	Depreciation and Amortization Adjustments
Form 3532	Head of Household Filing Status Schedule
Form 8454	e-file Opt-Out Record
Schedule A	Itemized Deductions
	California Depreciation Schedules

FEE SUMMARY

Preparation Fee	$ 600.00
Amount Due	$ 600.00

[redacted] [redacted]

	2024	2023	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC	49,789	99,312	-49,523
INTEREST INCOME	91	46	45
REFUNDS OF STATE AND LOCAL TAXES	0	447	-447
BUSINESS INCOME	91	0	91
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST	-11,809	-13,313	1,504
TOTAL INCOME	38,162	86,492	-48,330
ADJUSTMENTS TO INCOME			
TOTAL ADJUSTMENTS	0	0	0
ADJUSTED GROSS INCOME	38,162	86,492	-48,330
ITEMIZED DEDUCTIONS			
TAXES	8,183	10,000	-1,817
INTEREST	12,417	11,773	644
TOTAL ITEMIZED DEDUCTIONS	20,600	21,773	-1,173
TAX COMPUTATION			
STANDARD DEDUCTION	21,900	20,800	1,100
LARGER OF ITEMIZED OR STANDARD DEDUCTION	21,900	21,773	127
QUALIFIED BUSINESS INCOME DEDUCTION	18	0	18
TAXABLE INCOME	16,244	64,719	-48,475
TAX BEFORE CREDITS	1,623	7,941	-6,318
CREDITS			
CHILD TAX CREDIT & OTHER DEPENDENT CR	500	500	0
RETIREMENT SAVINGS CONTRIBUTIONS CREDIT	200	0	200
TOTAL CREDITS	700	500	200
TAX AFTER CREDITS	923	7,441	-6,518
OTHER TAXES			
TOTAL TAX	923	7,441	-6,518
PAYMENTS & REFUNDABLE CREDITS			
FEDERAL INCOME TAX WITHHELD	3,670	7,949	-4,279
TOTAL PAYMENTS	3,670	7,949	-4,279
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID	2,747	508	2,239
AMOUNT REFUNDED TO YOU	2,747	508	2,239
AMOUNT YOU OWE	0	0	0
TAX RATES			
ORDINARY INCOME TAX BRACKET	10.0%	22.0%	-12.0%
EFFECTIVE TAX RATE	5.7%	11.5%	-5.8%

[redacted] [redacted]

	2024	2023	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME	38,162	86,492	-48,330
CALIFORNIA SUBTRACTIONS			
STATE TAX REFUND	0	447	-447
TOTAL SUBTRACTIONS FROM FEDERAL AGI	0	447	-447
CALIFORNIA ADDITIONS			
BUSINESS INCOME OR (LOSS)	1,110	0	1,110
RENTS,ROYALTIES,PARTNERSHIPS,TRUSTS	0	9,600	-9,600
TOTAL ADDITIONS TO FEDERAL AGI	1,110	9,600	-8,490
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME	39,272	95,645	-56,373
ITEMIZED DEDUCTIONS			
ITEMIZED DEDUCTION BEFORE LIMITATION	18,577	24,882	-6,305
CALIFORNIA ITEMIZED DEDUCTIONS	18,577	24,882	-6,305
CALIFORNIA STANDARD DEDUCTION	11,080	10,726	354
TAX COMPUTATION			
TOTAL TAXABLE INCOME	20,695	70,763	-50,068
TAX	207	1,779	-1,572
EXEMPTION CREDITS	610	590	20
NET TAX	0	1,189	-1,189
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD	1,210	2,463	-1,253
TOTAL PAYMENTS	1,210	2,463	-1,253
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID	1,210	1,274	-64
AMOUNT YOU OWE	0	0	0
AMOUNT REFUNDED TO YOU	1,210	1,274	-64
TAX RATES			
MARGINAL TAX RATE	1.0%	6.0%	-5.0%
EFFECTIVE TAX RATE	0.0%	1.7%	-1.7%

CLIENT [redacted] [redacted]

CALIFORNIA DISCLOSURE STATEMENTS

STATEMENT: USE OF INFORMATION

BY USING A COMPUTER SYSTEM AND SOFTWARE TO PREPARE AND TRANSMIT MY CLIENT'S RETURN ELECTRONICALLY, I CONSENT TO THE DISCLOSURE OF ALL INFORMATION PERTAINING TO MY USE OF THE SYSTEM AND SOFTWARE TO CREATE MY CLIENT'S RETURN AND TO THE ELECTRONIC TRANSMISSION OF MY CLIENT'S TAX RETURN TO THE CALIFORNIA FRANCHISE TAX BOARD, AS APPLICABLE BY LAW.

AN ERO SHALL NOT DISCLOSE OR USE ANY TAX RETURN INFORMATION FOR A PURPOSE OTHER THAN PREPARING, ASSISTING IN PREPARING, OBTAINING OR PROVIDING SERVICES IN CONNECTION WITH THE PREPARATION OF TAX RETURNS. DISCLOSURE AMONG ACCEPTED PARTICIPANTS IN CALIFORNIA'S E-FILE PROGRAM FOR PREPARING AND TRANSMITTING THE RETURN INFORMATION IS PERMISSIBLE.

STATEMENT: REFUND EXPECTATIONS

CALIFORNIA FRANCHISE TAX BOARD IS PROVIDING A URL ABOUT REFUND PROCESSING. INDUSTRY PARTNERS MUST USE THIS URL OR OTHER METHOD PRESCRIBED BY THE JURISDICTION IN ALL PRODUCTS. THE MESSAGES MUST BE SHOWN TO END-USERS WITHIN THE SOFTWARE IN A WAY TO MAXIMIZE THE LIKELIHOOD THE MESSAGE IS READ. FOR MORE INFORMATION, PLEASE VISIT

HTTPS://WWW.FTB.CA.GOV/REFUND/INDEX.ASP

STATEMENT: DRIVER'S LICENSE/ID CARD EXPECTATIONS

CALIFORNIA DRIVER'S LICENSE OR STATE ID CARD INFORMATION IS NOT REQUIRED TO E-FILE A CALIFORNIA TAX RETURN AND TAX RETURNS WILL NOT BE REJECTED IF THIS INFORMATION ISN'T PROVIDED. PROVIDING THIS INFORMATION WILL HELP EXPEDITE THE TAX RETURN PROCESSING TIME, AS WELL AS COMBAT STOLEN IDENTITY TAX FRAUD. FOR MORE INFORMATION, PLEASE VISIT

HTTPS://WWW.FTB.CA.GOV/FILE/WAYS-TO-FILE/ONLINE/HELP-WITH-FILING-ONLINE.HTML

[redacted] [redacted]

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1040, SCH 1, SCH 3, SCH C, SCH E, 4562, 4868, 8812, 8867, 8880, 8948
8995
CALIFORNIA: 540, SCH CA, SCH W-2, 3532, 3885A, 8454, SCH A

TAX RATES

	MARGINAL	EFFECTIVE
FEDERAL	10.0%	5.7%
CALIFORNIA	1.0%	0.%

CARRYOVERS TO 2025

NONE

MAIL FORM 4868 TO:

[redacted]

▼ DETACH HERE ▼

1032

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 , .

FDIA4601L 07/18/24

2024

Part I Identification

1 [redacted]

2 [redacted] 3

Part II Individual Income Tax

4	Estimate of total tax liability for 2024	$ 923.
5	Total 2024 payments	3,670.
6	**Balance due.** Subtract line 5 from line 4. See instructions	[redacted]
7	Amount you're paying (see instructions)	[redacted]
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	☐

[redacted]

Form **1040** Department of the Treasury — Internal Revenue Service **U.S. Individual Income Tax Return** **2024** [redacted] IRS Use Only — Do not write or staple in this space.

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**
[redacted]	[redacted]
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
[redacted]	
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code	
[redacted]	
Foreign country name / Foreign province/state/county / Foreign postal code	

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

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

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

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

Dependents (see instructions):

If more than four dependents, see instructions and check here. . . . ☐	**(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
	[redacted]	[redacted]		☐	☒
				☐	☐
				☐	☐
				☐	☐

Income

	1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	49,789.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	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	
If you did not get a Form W-2, see instructions.	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	49,789.
Attach Sch. B if required.	2a	Tax-exempt interest	2a	b Taxable interest	2b	91.
	3a	Qualified dividends	3a	b Ordinary dividends	3b	
	4a	IRA distributions	4a	b Taxable amount	4b	
	5a	Pensions and annuities	5a	b Taxable amount	5b	
	6a	Social security benefits	6a	b Taxable amount	6b	
	c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
	8	Additional income from Schedule 1, line 10			8	-11,718.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	38,162.
	10	Adjustments to income from Schedule 1, line 26			10	
	11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	38,162.
	12	**Standard deduction or itemized deductions** (from Schedule A)			12	21,900.
	13	Qualified business income deduction from Form 8995 or Form 8995-A			13	18.
	14	Add lines 12 and 13			14	21,918.
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	16,244.

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

Tax and Credits

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

Payments

25 Federal income tax withheld from:
a Form(s) W-2 — 25a [redacted]
b Form(s) 1099 — 25b
c Other forms (see instructions) — 25c
d Add lines 25a through 25c — 25d [redacted]
26 2024 estimated tax payments and amount applied from 2023 return — 26

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

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 [redacted]

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** — 34 [redacted]
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐ — 35a [redacted]

Direct deposit? See instructions.

b Routing number [redacted] c Type: ☐ Checking ☐ Savings
d Account number [redacted]

36 Amount of line 34 you want **applied to your 2025 estimated tax** — 36

Amount You Owe

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

Third Party Designee

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

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

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.)
		[redacted]	
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. [redacted]	Email address		

Paid Preparer [redacted]

Preparer's name	Preparer's signature	Date	PTIN	Check if:
[redacted]	[redacted]		[redacted]	☐ Self-employed

Firm's name [redacted] Phone no. [redacted]

[redacted]

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.

2024
Attachment Sequence No. **01**

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

Your social security number [redacted]

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	91.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-11,809.
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	-11,718.

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	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1(Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	0.

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.

2024
Attachment Sequence No. **03**

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

Your social security number [redacted]

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	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	200.
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	200.

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	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other refundable credits (see instructions): _____	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 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.

[redacted]
2024
Attachment Sequence No. **09**

Name of proprietor [redacted]

Social security number (SSN) [redacted]

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

B Enter code from instructions [redacted]

C Business name. If no separate business name, leave blank. [redacted]

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

E Business address (including suite or room no.) [redacted]

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

F Accounting method: (1) [X] 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. [X] Yes [ ] No

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

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions [ ] Yes [X] 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	9,041.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	9,041.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	9,041.
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	9,041.

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

8	Advertising	8		18	Office expense (see instructions)	18	1,260.
9	Car and truck expenses (see instructions)	9	2,986.	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	1,573.	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	2,042.
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	1,089.
				b	Energy efficient commercial buildings deduction (attach Form 7205)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	8,950.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	91.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	91.

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

47 **a** 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.

TELEPHONE	1,089.

48	**Total other expenses.** Enter here and on line 27a	48	1,089.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

2024

Attachment Sequence No. 13

Name(s) shown on return [redacted]

Your social security number [redacted]

Part I Income or Loss From Rental Real Estate and Royalties

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

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

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

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

A [redacted]

B

C

1b Type of Property (from list below)		2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	8	A			
B		B			
C		C			

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

STATEMENT 2

Income:		Properties: A	B	C
3 Rents received	3	4,464.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	1,849.		
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest SEE STM 3	13	1,737.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18	4,800.		
19 Other (list) SEE STM 4	19	7,887.		
20 Total expenses. Add lines 5 through 19	20	16,273.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-11,809.		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(11,809.)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	4,464.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	4,800.	
e Total of all amounts reported on line 20 for all properties	23e	16,273.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(11,809.)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-11,809.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

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.

2024
Attachment Sequence No. **47**

Name(s) shown on return [redacted]

Your social security number [redacted]

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**	38,162.
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**	38,162.
4	Number of qualifying children under age 17 with the required social security number	**4**			
5	Multiply line 4 by $2,000			**5**	0.
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**	1		
	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**	500.
8	Add lines 5 and 7			**8**	500.
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**	500.
	☐ **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**	1,423.
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			**14**	500.

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.

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 — **20**

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.

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.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8880* for the latest information.

2024

Attachment Sequence No. **54**

Name(s) shown on return [redacted]

Your social security number [redacted]

CAUTION! *You **cannot** take this credit if **either** of the following applies.*

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $38,250 ($57,375 if head of household; $76,500 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2007; **(b)** is claimed as a dependent on someone else's 2024 tax return; or **(c)** was a **student** (see instructions).*

		(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. **Do not** include rollover contributions	1	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions)	2	3,455.
3	Add lines 1 and 2	3	3,455.
4	Certain distributions received **after** 2021 and **before** the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	3,455.
6	In each column, enter the **smaller** of line 5 or $2,000	6	2,000.
7	Add the amounts on line 6. If zero, **stop**; you can't take this credit	7	2,000.
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	38,162.
9	Enter the applicable decimal amount from the table below.	9	x 0.1
10	Multiply line 7 by line 9	10	200.
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	1,623.
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	200.

If line 8 is —		And your filing status is —		
Over—	But not over —	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
		Enter on line 9 —		
---	$23,000	0.5	0.5	0.5
$23,000	$25,000	0.5	0.5	0.2
$25,000	$34,500	0.5	0.5	0.1
$34,500	$37,500	0.5	0.2	0.1
$37,500	$38,250	0.5	0.1	0.1
$38,250	$46,000	0.5	0.1	0.0
$46,000	$50,000	0.2	0.1	0.0
$50,000	$57,375	0.1	0.1	0.0
$57,375	$76,500	0.1	0.0	0.0
$76,500	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8995**

Department of the Treasury
Internal Revenue Service

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 [redacted]

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]	[redacted]	91.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	91.		
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	91.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	18.
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	18.
11	Taxable income before qualified business income deduction (see instructions)	11	16,262.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	16,262.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	3,252.
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	18.
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.)

Form **8867**

(Rev. November 2024)

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, or 1040-SS.
Go to *www.irs.gov/Form8867* for instructions and the latest information.

[redacted]

For tax year 20 24

Attachment Sequence No. **70**

Taxpayer name(s) shown on return [redacted]

Taxpayer identification number [redacted]

Preparer's name [redacted]

Preparer tax identification number [redacted]

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)?	☒	☐	☐

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:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

		Yes	No
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 **8948**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Preparer Explanation for Not Filing Electronically

► **Go to *www.irs.gov/Form8948* for instructions and the latest information.**

[redacted]
Attachment Sequence No. **173**

Name(s) on tax return	Tax year of return	Taxpayer's identifying number
[redacted]	2024	[redacted]

Preparer's name	Preparer Tax Identification Number (PTIN)
[redacted]	[redacted]

Three out of four taxpayers now use IRS *e-file*. Go to *www. irs.gov/efile* for details on using IRS *e-file*. The benefits of electronic filing include the following.

- Faster refunds
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 ☐ Taxpayer chose to file this return on paper.

2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 ☐ This return was rejected by IRS *e-file* and the reject condition could not be resolved.

Reject code: _____ Number of attempts to resolve reject: _____

5 ☒ The preparer's e-file software package does not support Form WAGES or Schedule _____ attached to this return.

6 Check the box that applies and provide additional information if requested.

a ☐ The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.

b ☐ The preparer is ineligible to participate in IRS *e-file*.

c ☐ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

[redacted]

2024

Attachment Sequence No. **179**

Name(s) shown on return

Identifying number

[redacted]

Business or activity to which this form relates

[redacted]

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,573.
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	1,573.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**	1,388.	
26 Property used more than 50% in a qualified business use:								
TRUCK	1/01/24	51.39	4,500.	925.	5.0	[redacted]	185.	
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**	1,573.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (**don't** include commuting miles)	3,597					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	3,403					
33 Total miles driven during the year. Add lines 30 through 32	7,000					

	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?		X										
36 Is another vehicle available for personal use?	X											

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions **Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

[redacted] [redacted]

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI-CARE	STATE W/H	SDI
[redacted]			[redacted]	[redacted]		[redacted]
	45,898.	3,525.	3,060.	716.	1,209.	543.
[redacted]	3,891.	145.	283.	66.	1.	50.
GRAND TOTAL	49,789.	3,670.	4,582.	1,072.	1,210.	813.

STATEMENT 2
SCHEDULE E, PART I - 4595 LOBOS RD
OTHER TYPE OF PROPERTY

TYPE OF PROPERTY: [redacted]

STATEMENT 3
SCHEDULE E, OTHER INTEREST

[redacted]	$ 1,737.
TOTAL	$ 1,737.

STATEMENT 4
SCHEDULE E, LINE 19 - 4595 LOBOS RD
OTHER RENTAL AND ROYALTY EXPENSES

RV FUEL	$ 2,933.
RV PARTS & SUPPLIES	3,895.
TOOLS	1,059.
TOTAL	$ 7,887.

TAXABLE YEAR **2024**

California Resident Income Tax Return

FORM **540**

ATTACH FEDERAL RETURN

[redacted]

Principal Residence

Enter your county at time of filing (see instructions)

[redacted]

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

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 Status

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

1 ☐ Single

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

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

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

5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. ____

See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions . . . . . 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 [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: [redacted]

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

	Dependent 1	Dependent 2	Dependent 3
First Name	[redacted]		
Last Name	[redacted]		
SSN. See instr.	[redacted]		
Dependent's relationship to you	[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** 49,789.

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 . . . . . **13** 38,162.

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** 38,162.

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C . . . . . ● **16** 1,110.

17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● **17** 39,272.

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** 18,577.

19 Subtract line 18 from line 17. This is your **taxable income.** If less than zero, enter -0- . . . . . **19** 20,695.

Tax

31 Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule
● [ ] FTB 3800 ● [ ] FTB 3803 . . . . . ● **31** 207.

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $244,857, see instructions . . . . . **32** 610.

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

34 Tax. See instructions. Check the box if from: ● [ ] Schedule G-1 ● [ ] FTB 5870A . . . . ● **34**

35 Add line 33 and line 34 . . . . . **35**

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . . ● **40**

43 Enter credit name . . . . . code ● and amount . . . . . ● **43**

44 Enter credit name . . . . . code ● and amount . . . . . ● **44**

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

Special C

45	To claim more than two credits, see instructions. Attach Schedule P (540)	45	
46	Nonrefundable Renter's Credit. See instructions	46	
47	Add line 40 through line 46. These are your total credits	47	
48	Subtract line 47 from line 35. If less than zero, enter -0-	48	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	63	
64	Add line 48, line 61, line 62, and line 63. This is your total tax	64	

Payments

71	California income tax withheld. See instructions	71	1,210.
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	1,210.

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	1,210.
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	1,210.
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	1,210.

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

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**	1,210.
100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	◉	**100**	

Contributions		**Code**	**Amount**
California Seniors Special Fund. See instructions	●	**400**	
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	●	**401**	
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	●	**403**	
California Breast Cancer Research Voluntary Tax Contribution Fund	●	**405**	
California Firefighters' Memorial Voluntary Tax Contribution Fund	●	**406**	
Emergency Food for Families Voluntary Tax Contribution Fund	●	**407**	
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	●	**408**	
California Sea Otter Voluntary Tax Contribution Fund	●	**410**	
California Cancer Research Voluntary Tax Contribution Fund	●	**413**	
School Supplies for Homeless Children Voluntary Tax Contribution Fund	●	**422**	
State Parks Protection Fund/Parks Pass Purchase	●	**423**	
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	●	**424**	
Keep Arts in Schools Voluntary Tax Contribution Fund	●	**425**	
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: [redacted] Your SSN or ITIN: [redacted]

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**

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**

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** 1,210.

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.

Have you verified the routing and account numbers? Use whole dollars only.

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

● Routing number	● Type	● Account number	● **116** Direct deposit amount
[redacted]0	☒ Checking ☐ Savings	[redacted]	1,210.

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

● Routing number	● Type	● Account number	● **117** Direct deposit amount
	☐ Checking ☐ 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: [redacted]

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

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** 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 [redacted]

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 . . . . . ● [X] Yes ● [ ] No

Print Third Party Designee's Name [redacted] Telephone Number [redacted]

TAXABLE YEAR **2024**

Wage and Tax Statement

CALIFORNIA SCHEDULE **W-2**

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

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

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

W-2 Information

a Employee's social security number* [redacted]

b Employer identification number (EIN) [redacted]

c Employer's name [redacted]

Employer's address [redacted]

City [redacted] State [redacted] ZIP code [redacted]

e Employee's first name* [redacted] Initial* [redacted] Last name* [redacted] Suffix*

f Employee's address* [redacted]

City* [redacted] State* [redacted] ZIP code* [redacted]

1	Wages, tips, other compensation		4 Social security tax withheld	1,239.	8 Allocated tips (not included in box 1)	
2	Federal income tax withheld		6 Medicare tax withheld	290.	10 Dependent care benefits	
3	Social security wages	19,987.	7 Social security tips		11 Nonqualified plans	

12 Codes and amounts

	Code	Amount		Code	Amount
12a	[redacted]	19,987.	12c		
12b			12d		

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

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

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

Type [redacted] Amount 220.

16 State wages, tips, etc.

15 State and employer's state ID number

State [redacted] Employer's state ID number [redacted]

17 State income tax

Franchise Tax Board Privacy Notice on Collection

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CAIA4501L 11/08/24

TAXABLE YEAR **2024**

Wage and Tax Statement

CALIFORNIA SCHEDULE **W-2**

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

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

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

W-2 Information

a Employee's social security number* [redacted]

b Employer identification number (EIN) [redacted]

c Employer's name [redacted]

Employer's address [redacted]

City [redacted] State [redacted] ZIP code [redacted]

e Employee's first name* [redacted] Initial* [redacted] Last name* [redacted] Suffix*

f Employee's address* [redacted]

City* [redacted] State* [redacted] ZIP code* [redacted]

1	Wages, tips, other compensation: 45,898.	4	Social security tax withheld: 3,060.	8	Allocated tips (not included in box 1):
2	Federal income tax withheld: 3,525.	6	Medicare tax withheld: 716.	10	Dependent care benefits:
3	Social security wages: 49,352.	7	Social security tips:	11	Nonqualified plans:

12 Codes and amounts

	Code	Amount		Code	Amount
12a			12c		
12b			12d		

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

[ ] Statutory employee [X] Retirement plan [ ] Third-party sick pay

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

Type [redacted] Amount: 543.

16 State wages, tips, etc.: 45,898.

15 State and employer's state ID number

State [redacted] Employer's state ID number [redacted]

17 State income tax: 1,209.

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CAIA4501L 11/08/24

TAXABLE YEAR **2024**

Wage and Tax Statement

CALIFORNIA SCHEDULE **W-2**

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

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

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

W-2 Information

a Employee's social security number* [redacted]

b Employer identification number (EIN) [redacted]

c Employer's name [redacted]

Employer's address [redacted]

City [redacted] State [redacted] ZIP code [redacted]

e Employee's first name* [redacted] Initial* [redacted] Last name* [redacted] Suffix*

f Employee's address* [redacted]

City* [redacted] State* [redacted] ZIP code* [redacted]

1	Wages, tips, other compensation: 3,891.	4	Social security tax withheld: 283.	8	Allocated tips (not included in box 1):
2	Federal income tax withheld: 145.	6	Medicare tax withheld: 66.	10	Dependent care benefits:
3	Social security wages: 4,568.	7	Social security tips:	11	Nonqualified plans:

12 Codes and amounts

	Code	Amount		Code	Amount
12a			12c		
12b	[redacted]	3,455.	12d		

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

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

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

Type [redacted] Amount: 50.

16 State wages, tips, etc.: 3,891.

15 State and employer's state ID number

State [redacted] Employer's state ID number [redacted]

17 State income tax: 1.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** 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 - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

CAIA4501L 11/08/24

TAXABLE YEAR [redacted] SCHEDULE

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 [redacted] SSN or ITIN [redacted]

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A - Income from federal Form 1040 or 1040-SR				
1 a Total amount from federal Form(s) W-2, box 1. See instructions	1a	49,789.		
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	49,789.		
2 Taxable interest. a	2b	91.		
3 Ordinary dividends. See instructions. a	3b			
4 IRA distributions. See instructions. a	4b			
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 SEE STATEMENT 1	3	91.		1,110.
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5	-11,809.		
6 Farm income or (loss)	6			
7 Unemployment compensation	7			

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[redacted] [redacted] [redacted]

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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[redacted] [redacted] [redacted]

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**	38,162.		1,110.

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**			
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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[redacted] [redacted] [redacted]

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**			
27 **Total.** Subtract line 26 from line 10 in columns A, B, and C. See instructions	**27**	38,162.		1,110.

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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 . . . . . ◉ [x]

	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 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2			
3 Multiply line 2 by 7.5% (0.075) 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. 4			
Taxes You Paid			
5 a State and local income tax or general sales taxes 5a	2,023.	2,023.	
b State and local real estate taxes 5b	6,160.		
c State and local personal property taxes 5c			
d Add line 5a through line 5c 5d	8,183.		
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	8,183.	2,023.	
6 Other taxes. List type _____ 6			
7 Add line 5e and line 6 7	8,183.	2,023.	
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 . . . . . 8a	12,417.		
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	12,417.		
9 Investment interest 9			
10 Add line 8e and line 9 10	12,417.		

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[redacted] [redacted] [redacted]

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			
12 Other than by cash or check	12			
13 Carryover from prior year	13			
14 Add line 11 through line 13	14			
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	20,600.	2,023.	
18 **Total.** Combine line 17 column A less column B plus column C	18			18,577.

Job Expenses and Certain Miscellaneous Deductions

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19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19	
20	Tax preparation fees	20	
21	Other expenses: investment, safe deposit box, etc. List type	21	
22	Add line 19 through line 21	22	
23	Enter amount from federal Form 1040 or 1040-SR, line 11		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24	0.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25	0.
26	**Total Itemized Deductions.** Add line 18 and line 25	26	18,577.
27	Other adjustments. See instructions. Specify.	27	
28	Combine line 26 and line 27	28	18,577.

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 — 18,577.

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 — 18,577.

TAXABLE YEAR **2024**

Depreciation and Amortization Adjustments

CALIFORNIA FORM **3885A**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on tax return [redacted]

SSN or ITIN [redacted]

Activity as Passive or Nonpassive. (See instructions.)

1 ☐ This form is being completed for a passive activity.
☒ This form is being completed for a nonpassive activity.

Business or activity to which form FT

SCHEDULE C

Part II – Election to Expense Certain Tangible Property (IRC Section 179)

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions . . . . . ◉ 2

Part III – Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3	TRUCK	1/01/2024	2,313.	200DB	5.00000	463.

4	Add the amounts on line 3, column (f)	4	463.
5	California depreciation for assets placed in service prior to 2024	5	
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	463.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	1,573.
8 a	If line 6 is **more** than line 7, enter the difference here and see instructions	8 a	
b	If line 6 is **less** than line 7, enter the difference here and see instructions	8 b	1,110.

Part IV – Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10	Total California amortization from this activity. Add the amounts on line 9, column (f)	10	
11	California amortization of costs that began before 2024	11	
12	Total California amortization from this activity. Add the amounts on line 10 and line 11	12	
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44	13	
14 a	If line 12 is **more** than line 13, enter the difference here and see instructions	14 a	
b	If line 12 is **less** than line 13, enter the difference here and see instructions	14 b	

TAXABLE YEAR **2024**

Depreciation and Amortization Adjustments

CALIFORNIA FORM **3885A**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on tax return [redacted]

SSN or ITIN [redacted]

Activity as Passive or Nonpassive. (See instructions.)

1 [X] This form is being completed for a passive activity.
[ ] This form is being completed for a nonpassive activity.

Business or activity to which form FT[illegible]

SCHEDULE E (RENTAL)

Part II – Election to Expense Certain Tangible Property (IRC Section 179)

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions . . . . . ◉ 2

Part III – Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

4	Add the amounts on line 3, column (f)	4	
5	California depreciation for assets placed in service prior to 2024	5	4,800.
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	4,800.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	4,800.
8 a	If line 6 is **more** than line 7, enter the difference here and see instructions	8 a	
b	If line 6 is **less** than line 7, enter the difference here and see instructions	8 b	

Part IV – Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10	Total California amortization from this activity. Add the amounts on line 9, column (f)	10	
11	California amortization of costs that began before 2024	11	
12	Total California amortization from this activity. Add the amounts on line 10 and line 11	12	
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44	13	
14 a	If line 12 is **more** than line 13, enter the difference here and see instructions	14 a	
b	If line 12 is **less** than line 13, enter the difference here and see instructions	14 b	

TAXABLE YEAR

2024

Head of Household Filing Status Schedule

CALIFORNIA FORM

3532

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

Name(s) as shown on tax return

[redacted]s

SSN or ITIN

[redacted]

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

a Not legally married/RDP during 2024 ... 1a [X]

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 [X]

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 ... [redacted]

Last Name ... [redacted]

SSN ... [redacted]

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 ... [redacted]

a Was your qualifying person a full time student under age 24 in 2024? ... 3a [ ] Yes [X] No

b Was your qualifying person permanently and totally disabled in 2024? ... 3b [ ] Yes [X] No

4 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.

CAIA3532L 10/30/24

FOR CALIFORNIA ONLY

SCHEDULE A (Form 1040)

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.

Department of the Treasury
Internal Revenue Service

2024

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR [redacted]

Your social security number [redacted]

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040 or 1040-SR, line 11	2			
	3 Multiply line 2 by 7.5% (0.075)	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0.
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	2,023.		
	b State and local real estate taxes (see instructions)	5b	6,160.		
	c State and local personal property taxes	5c			
	d Add lines 5a through 5c	5d	8,183.		
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	8,183.		
	6 Other taxes. List type and amount:	6			
	7 Add lines 5e and 6			7	8,183.
Interest You Paid **Caution:** Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	12,417.		
	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	12,417.		
	9 Investment interest. Attach Form 4952 if required. See instructions	9			
	10 Add lines 8e and 9			10	12,417.
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions	11			
	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12			
	13 Carryover from prior year	13			
	14 Add lines 11 through 13			14	0.
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	20,600.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

[redacted] [redacted]

STATEMENT 1
SCHEDULE CA, PART I, SECTION B, LINE 3
BUSINESS INCOME OR LOSS

DEPRECIATION ADJUSTMENT (3885A)	$	1,110.
TOTAL	$	1,110.

059

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2024**

CALIFORNIA FORM **8454**

e-file Opt-Out Record for Individuals

General Information

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to the Franchise Tax Board (FTB). Please keep it for your records.

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** 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 — Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Part I Taxpayer Information

Your first name	Last name	Your SSN or ITIN
[redacted]		[redacted]
s first name	Last name	ITIN

Street address (number and street) or PO box	Apt. no.	PMB/private mailbox	Telephone number
[redacted]			[redacted]
[redacted]		State	
	Foreign province/state/county		Foreign postal code

☐ I elect not to e-file my tax return. Reason (optional):

Your signature	Date
Spouse's/RDP's signature (if filing jointly)	Date

Part II Tax Preparer Information

☒ I am not e-filing this taxpayer's return due to reasonable cause. Explanation:

SOFTWARE UNABLE TO PROCESS THE RETURN DUE TO A CRITICAL DIAGNOSTIC THAT COULD NOT BE CLEARED

Paid preparer's signature	Date
Paid preparer's name	PTIN
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	State

2024 TAX RETURN

CLIENT COPY

Client: [redacted]

Prepared for: [redacted]

Prepared by: [redacted]

Date: [redacted]

Comments:

Route to: _____ _____ _____ _____