

**LEVY TAX GROUP, INC.
4935 CAMBRIDGE DR
ATLANTA, GA 30338
(404) 692-1426**

May 8, 2025

Nir and Leah T Heifetz
2271 Vernon Oaks Way
Dunwoody, GA 30338

Dear Nir and Leah,

Your 2024 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$9,345 will be directly deposited into your checking account.

Your 2024 Georgia Individual Income Tax Return will be electronically filed with the State of Georgia upon receipt of a signed Form GA-8453. No tax is payable with the filing of this return. The refund of \$3,012 will be directly deposited into your bank account.

Please be sure to call if you have any questions.

Sincerely,

Sena Elmadag

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	2024	2023	Diff
INCOME			
Wages, salaries, tips, etc.....	292,746	268,471	24,275
Interest income.....	5,289	1,572	3,717
Dividend income.....	485	1,344	-859
Capital gain or loss.....	-3,000	-3,000	0
Rent, royalty, partnership, SCorp, trust	-29,262	-16,067	-13,195
Total income.....	266,258	252,320	13,938
ADJUSTMENTS TO INCOME			
Total adjustments.....	0	0	0
Adjusted gross income.....	266,258	252,320	13,938
ITEMIZED DEDUCTIONS			
Taxes.....	10,000	10,000	0
Interest.....	27,898	8,823	19,075
Contributions.....	344	410	-66
Total itemized deductions.....	38,242	19,233	19,009
TAX COMPUTATION			
Standard deduction.....	29,200	27,700	1,500
Larger of itemized or standard deduction	38,242	27,700	10,542
Qualified business income deduction.....	3	3	0
Taxable income.....	228,013	224,617	3,396
Tax before credits.....	40,783	40,592	191
CREDITS			
Child tax credit & other dependent cr....	4,000	4,000	0
Child and dependent care credit.....	415	428	-13
Total credits.....	4,415	4,428	-13
Tax after credits.....	36,368	36,164	204
OTHER TAXES			
Tax on IRAs, other qual. ret. plans, etc	390	0	390
Other taxes.....	643	288	355
Total tax.....	37,401	36,452	949
PAYMENTS & REFUNDABLE CREDITS			
Federal income tax withheld.....	46,746	38,969	7,777
Total payments.....	46,746	38,969	7,777
REFUND OR AMOUNT DUE			
Amount overpaid.....	9,345	2,517	6,828
Late payment penalty.....	0	20	-20
Amount refunded to you.....	9,345	2,497	6,848
Amount you owe.....	0	0	0
TAX RATES			
Ordinary income tax bracket.....	24.0%	24.0%	0.0%
Effective tax rate.....	16.4%	16.2%	0.2%

	2024	2023	Diff
FEDERAL ADJUSTED GROSS INCOME			
Federal Adjusted Gross Income.....	266,258	252,320	13,938
ADJUSTED GROSS INCOME			
Georgia modified adjusted gross income...	266,258	252,320	13,938
DEDUCTIONS & EXEMPTIONS			
Standard deduction.....	0	7,100	-7,100
Itemized deductions.....	38,242	0	38,242
Georgia AGI less standard/itemized ded...	228,016	245,220	-17,204
Exemption amount.....	8,000	13,400	-5,400
Georgia taxable income.....	220,016	231,820	-11,804
TAX CALCULATION			
Tax.....	11,859	13,095	-1,236
Nonrefundable credits.....	725	128	597
Net tax.....	11,134	12,967	-1,833
TAX PAYMENTS			
Georgia income tax withheld.....	14,146	14,248	-102
Total prepayment credits.....	14,146	14,248	-102
REFUND OR AMOUNT DUE			
Overpayment.....	3,012	1,281	1,731
Amount refunded to you.....	3,012	1,281	1,731
TAX RATES			
Marginal tax rate.....	5.4%	5.8%	-0.4%
Effective tax rate.....	5.4%	5.6%	-0.2%

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Federal**2024 Federal Form 1040 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$9,345 which will be deposited directly into the following account.

Name of Bank: Wells Fargo
Routing Transit Number: 061000227
Account Number: *****9054
Account Type: Checking

Georgia**2024 Georgia GA Form 500 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$3,012 which will be deposited directly into the following account.

Name of Bank: Wells Fargo
Routing Transit Number: 061000227
Account Number: *****9054
Account Type: Checking

Client Copy

DO NOT MAIL

--- MUST BE ELECTRONICALLY FILED

FinCEN Form 114

Department of the Treasury
OMB no. 1506-0009

(Rev September 2013)

REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

Do not use previous editions of this form

1 This report is for calendar
year ended 12/31

2024

Amended ☐

Part I Filer information

2 Type of Filer

a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other — Enter type _____

3 U.S. Taxpayer Identification Number

603934832

If filer has no U.S. Identification
Number complete Item 4

3a TIN type

☒ SSN/ITIN☐ EIN

4 Foreign identification (Complete only if item 3 is not applicable)

a Type: ☐ Passport ☐ Foreign TIN ☐ Other _____

b Number _____ c Country of Issue _____

5 Individual's date of birth
MM/DD/YYYY

9/18/1983

6 Last Name or Organization Name

Heifetz

7 First Name

Nir

8 Middle Initial 8a Suffix

9 Mailing address (number, street, and apartment or suite number)

2271 Vernon Oaks Way

10 City

Dunwoody

11 State

GA

12 ZIP/Postal Code

30338

13 Country

US

14a Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Do not complete Part II or Part III, but maintain records of the information.

☒ No

14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority.

☒ No

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year
(See instructions under Monetary amounts, step 2)15a Amount
unknown ☐

16 Type of account

a ☐ Bankb ☐ Securitiesc ☐ Other — Enter type below

17 Name of Financial Institution in which account is held

Part II information will print on page 2

18 Account number or other designation

19 Mailing address (number, street, or suite number) of financial institution in which account is held

20 City

21 State, if known

22 Foreign postal code, if known

23 Country

Signature

44a Check here

☒ if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer Signature

The report will be electronically
signed when filed

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

This date will auto-fill when the
FBAR is electronically signedThird Party
Preparer
Use Only

47 Preparer's first name

Sena Elmadag

48 MI

49 Last name

50 Check ☐ if
self-employed

51 TIN

P03038426

51a TIN type

☒ PTIN☐ SSN/ITIN☐ Foreign

52 Contact phone no.

(404) 692-1426

52a Ext

53 Firm's name

Levy Tax Group, Inc.

54 Firm's TIN

81-3043357

54a TIN type

☒ EIN☐ Foreign

55 Mailing address (number, street, apartment or suite number)

4935 Cambridge Dr

56 City

Atlanta

57 State

GA

58 ZIP/Postal Code

30338

59 Country

US

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350. No report is required if the aggregate value of the accounts did not exceed \$10,000. See instructions for definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, for failure to supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number will be used as a means to identify the individual who files the report. The estimated average burden associated with this collection of information is 60 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.

Part II Information on financial account(s) owned separately

FinCEN Form 114

Complete a separate block for each account owned separately

Page Number

Add an additional Part II page as many times as necessary in order to provide information on all accounts

2 of 3

1 Filing for calendar year 2024		3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: 603934832		6 Last name or organization name Heifetz	
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 33,958.		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other — Enter type below Pension	
17 Name of Financial Institution in which account is held Menora					
18 Account number or other designation 41247735		19 Mailing address (number, street, or suite number) of financial institution in which account is held 115 Allenby Road			
20 City Tel Aviv		21 State, if known		22 Foreign postal code, if known 61008	
23 Country IL					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 24.		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other — Enter type below Pension	
17 Name of Financial Institution in which account is held Migdal					
18 Account number or other designation 171065128		19 Mailing address (number, street, or suite number) of financial institution in which account is held 4 Efal St.			
20 City Petach Tikva		21 State, if known		22 Foreign postal code, if known 4951104	
23 Country IL					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 24,609.		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other — Enter type below Pension	
17 Name of Financial Institution in which account is held Migdal					
18 Account number or other designation 171065129		19 Mailing address (number, street, or suite number) of financial institution in which account is held 4 Efal St.			
20 City Petach Tikva		21 State, if known		22 Foreign postal code, if known 4951104	
23 Country IL					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing address (number, street, or suite number) of financial institution in which account is held			
20 City		21 State, if known		22 Foreign postal code, if known	
23 Country					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing address (number, street, or suite number) of financial institution in which account is held			
20 City		21 State, if known		22 Foreign postal code, if known	
23 Country					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing address (number, street, or suite number) of financial institution in which account is held			
20 City		21 State, if known		22 Foreign postal code, if known	
23 Country					
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing address (number, street, or suite number) of financial institution in which account is held			
20 City		21 State, if known		22 Foreign postal code, if known	
23 Country					

DO NOT MAIL

MUST BE ELECTRONICALLY FILED

Part III Information on financial account(s) owned jointly

FinCEN Form 114

Complete a separate block for each account owned jointly

Page Number

Add an additional Part III page as many times as necessary in order to provide information on all accounts

3 of 3

1 Filing for calendar year 2024	3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: 603934832	6 Last name or organization name Heifetz
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 1,699.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below
17 Name of financial institution in which account is held FIBI		
18 Account number or other designation 194387	19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held 10 Hillel St.	
20 City Jerusalem	21 State, if known 	22 Foreign postal code, if known 945811
23 Country IL		
24 Number of joint owners for this account 1	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions. 331789162	25a TIN type <input type="checkbox"/> EIN <input checked="" type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign
26 Last name or organization name of principal joint owner Heifetz	27 First name of principal joint owner, if known Leah	28 Middle initial, if known T
28a Suffix		
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known 2271 Vernon Oaks Way		
30 City, if known Dunwoody	31 State, if known GA	32 ZIP/Postal Code, if known 30338
33 Country, if known US		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below
17 Name of financial institution in which account is held		
18 Account number or other designation	19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held	
20 City	21 State, if known	22 Foreign postal code, if known
23 Country		
24 Number of joint owners for this account	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions.	25a TIN type <input type="checkbox"/> EIN <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign
26 Last name or organization name of principal joint owner	27 First name of principal joint owner, if known	28 Middle initial, if known
28a Suffix		
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known		
30 City, if known	31 State, if known	32 ZIP/Postal Code, if known
33 Country, if known		

DO NOT MAIL

--- MUST BE ELECTRONICALLY FILED

FinCEN Form 114

Department of the Treasury
OMB no. 1506-0009

(Rev September 2013)

REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

Do not use previous editions of this form

1 This report is for calendar
year ended 12/31

2024

Amended ☐

Part I Filer information

2 Type of Filer

a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other — Enter type _____

3 U.S. Taxpayer Identification Number

331789162

If filer has no U.S. Identification
Number complete Item 4

3a TIN type

☒ SSN/ITIN☐ EIN

4 Foreign identification (Complete only if item 3 is not applicable)

a Type: ☐ Passport ☐ Foreign TIN ☐ Other _____

b Number _____ c Country of Issue _____

5 Individual's date of birth
MM/DD/YYYY

10/12/1983

6 Last Name or Organization Name

Heifetz

7 First Name

Leah

8 Middle Initial

8a Suffix

T

9 Mailing address (number, street, and apartment or suite number)

2271 Vernon Oaks Way

10 City

Dunwoody

11 State

GA

12 ZIP/Postal Code

30338

13 Country

US

14a Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Do not complete Part II or Part III, but maintain records of the information.

☒ No

14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority.

☒ No

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year
(See instructions under Monetary amounts, step 2)15a Amount
unknown ☐16 Type of account a ☐ Bankb ☐ Securitiesc ☐ Other — Enter type below

17 Name of Financial Institution in which account is held

Part II information will print on page 2

18 Account number or other designation

19 Mailing address (number, street, or suite number) of financial institution in which account is held

20 City

21 State, if known

22 Foreign postal code, if known

23 Country

Signature

44a Check here ☒

if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer Signature

The report will be electronically
signed when filed

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

This date will auto-fill when the
FBAR is electronically signedThird Party
Preparer
Use Only

47 Preparer's first name

Sena Elmadag

48 MI

49 Last name

50 Check ☐ if
self-employed

51 TIN

P03038426

51a TIN type ☒ PTIN☐ SSN/ITIN ☐ Foreign

52 Contact phone no.

(404) 692-1426

52a Ext

53 Firm's name

Levy Tax Group, Inc.

54 Firm's TIN

81-3043357

54a TIN type ☒ EIN☐ Foreign

55 Mailing address (number, street, apartment or suite number)

4935 Cambridge Dr

56 City

Atlanta

57 State

GA

58 ZIP/Postal Code

30338

59 Country

US

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Part II Information on financial account(s) owned separately

FinCEN Form 114

Complete a separate block for each account owned separately

Page Number

Add an additional Part II page as many times as necessary in order to provide information on all accounts

2 of 3

1 Filing for calendar year 2024	3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: 331789162	6 Last name or organization name Heifetz
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 22,276.		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other — Enter type below Pension		
17 Name of Financial Institution in which account is held Harel		
18 Account number or other designation 512267592	19 Mailing address (number, street, or suite number) of financial institution in which account is held 3 Abba Hillel Road	
20 City Ramat Gan	21 State, if known	22 Foreign postal code, if known 5211802
23 Country IL		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 17,862.		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other — Enter type below Pension		
17 Name of Financial Institution in which account is held Migdal		
18 Account number or other designation 16051631	19 Mailing address (number, street, or suite number) of financial institution in which account is held 4 Efal St.	
20 City Petach Tikva	21 State, if known	22 Foreign postal code, if known 4951104
23 Country IL		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below		
17 Name of Financial Institution in which account is held		
18 Account number or other designation		
19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known
23 Country		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below		
17 Name of Financial Institution in which account is held		
18 Account number or other designation		
19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known
23 Country		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below		
17 Name of Financial Institution in which account is held		
18 Account number or other designation		
19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known
23 Country		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown <input type="checkbox"/>
16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below		
17 Name of Financial Institution in which account is held		
18 Account number or other designation		
19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known
23 Country		

Part III Information on financial account(s) owned jointly Complete a separate block for each account owned jointly Add an additional Part III page as many times as necessary in order to provide information on all accounts	FinCEN Form 114 Page Number 3 of 3
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1 Filing for calendar year _ 2024 _	3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: 331789162	6 Last name or organization name Heifetz	
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 1,699.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of financial institution in which account is held Fibi			
18 Account number or other designation 194387	19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held 10 Hillel St.		
20 City Jerusalem	21 State, if known GA	22 Foreign postal code, if known 945811	23 Country IL
24 Number of joint owners for this account 1	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions. 603934832		25a TIN type <input type="checkbox"/> EIN <input checked="" type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign
26 Last name or organization name of principal joint owner Heifetz		27 First name of principal joint owner, if known Nir	28 Middle initial, if known
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known 2271 Vernon Oaks Way			
30 City, if known Dunwoody	31 State, if known GA	32 ZIP/Postal Code, if known 30338	33 Country, if known US
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other — Enter type below	
17 Name of financial institution in which account is held			
18 Account number or other designation			
19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held			
20 City	21 State, if known	22 Foreign postal code, if known	23 Country
24 Number of joint owners for this account	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions.		25a TIN type <input type="checkbox"/> EIN <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign
26 Last name or organization name of principal joint owner		27 First name of principal joint owner, if known	28 Middle initial, if known 28a Suffix
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known			
30 City, if known	31 State, if known	32 ZIP/Postal Code, if known	33 Country, if known

Client Copy

▼ DETACH HERE ▼

Form 4868 Department of the Treasury Internal Revenue Service		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		FDIA4601L 07/18/24 2024	
For calendar year 2024, or other tax year beginning		, 2024, ending			
Part I	Identification	Part II	Individual Income Tax		
1 Nir Heifetz Leah T Heifetz 2271 Vernon Oaks Way Dunwoody, GA 30338		4 Estimate of total tax liability for 2024 .. \$ 37,401. 5 Total 2024 payments 46,746. 6 Balance due. Subtract line 5 from line 4. See instructions..... 0. 7 Amount you're paying (see instructions)..... 0.			
2 603-93-4832		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions..... <input type="checkbox"/> 9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding. <input type="checkbox"/>			
3 331-78-9162					

603934832 BD HEIF 30 0 202412 670

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

See separate instructions.

Your first name and middle initial
Nir Heifetz

Last name

Your social security number
603-93-4832

If joint return, spouse's first name and middle initial
Leah T Heifetz

Last name

Spouse's social security number
331-78-9162

Home address (number and street). If you have a P.O. box, see instructions.
2271 Vernon Oaks Way

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
Dunwoody, GA 30338

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

☒ You

☒ Spouse

Filing Status

☐ Single

☐ Head of household (HOH)

Check only one box.

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

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

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

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

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☒ Yes

☐ No

Standard Deduction

Someone can claim:

☐ You as a dependent

☐ Your spouse as a dependent

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

Age/Blindness

You:

☐ Were born before January 2, 1960

☐ Are blind

Spouse:

☐ Was born before January 2, 1960

☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here. <input type="checkbox"/>	(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
	Noa V Heifetz	389-65-1337	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Elinor R Heifetz	859-12-1176	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income

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

1a

292,746.

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

1b

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

1c

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

1d

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

1e

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

1f

1 g Wages from Form 8919, line 6

1g

1 h Other earned income (see instructions)

1h

1 i Nontaxable combat pay election (see instructions)

1i

1 z Add lines 1a through 1h

1z

292,746.

2 a Tax-exempt interest

2a

2 b Taxable interest

2b

5,289.

3 a Qualified dividends

3a

274.

3 b Ordinary dividends

3b

485.

4 a IRA distributions

4a

4 b Taxable amount

4b

5 a Pensions and annuities

5a

5 b Taxable amount

5b

6 a Social security benefits

6a

6 b Taxable amount

6b

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

7

-3,000.

8 Additional income from Schedule 1, line 10

8

-29,262.

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

9

266,258.

10 Adjustments to income from Schedule 1, line 26

10

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

11

266,258.

12 **Standard deduction or itemized deductions** (from Schedule A)

12

38,242.

13 Qualified business income deduction from Form 8995 or Form 8995-A

13

3.

14 Add lines 12 and 13

14

38,245.

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

15

228,013.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

Attach Sch. B if required.

Standard Deduction for —

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

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	40,783.
	17 Amount from Schedule 2, line 3.....	17	
	18 Add lines 16 and 17.....	18	40,783.
	19 Child tax credit or credit for other dependents from Schedule 8812.....	19	4,000.
	20 Amount from Schedule 3, line 8.....	20	415.
	21 Add lines 19 and 20.....	21	4,415.
	22 Subtract line 21 from line 18. If zero or less, enter -0-.....	22	36,368.
	23 Other taxes, including self-employment tax, from Schedule 2, line 21.....	23	1,033.
	24 Add lines 22 and 23. This is your total tax	24	37,401.
Payments	25 Federal income tax withheld from: a Form(s) W-2..... 25a 46,534. b Form(s) 1099..... 25b c Other forms (see instructions)..... 25c 212. d Add lines 25a through 25c..... 25d 46,746.		
If you have a qualifying child, attach Sch. EIC.	26 2024 estimated tax payments and amount applied from 2023 return.....	26	
	27 Earned income credit (EIC)..... 27		
	28 Additional child tax credit from Schedule 8812..... 28		
	29 American opportunity credit from Form 8863, line 8..... 29		
	30 Reserved for future use..... 30		
	31 Amount from Schedule 3, line 15..... 31		
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	46,746.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	9,345.
Direct deposit? See instructions.	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here.... <input type="checkbox"/> b Routing number..... 061000227 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number..... 1062669054	35a	9,345.
	36 Amount of line 34 you want applied to your 2025 estimated tax ... 36		
	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..... <input checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name Sena Elmadag Phone no. (404) 692-1426 Personal identification number (PIN) 28676		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature _____ Date _____ Your occupation Software Engineer If the IRS sent you an Identity Protection PIN, enter it here (see inst.)		
	Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation Administrative Ass If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
	Phone no. (347) 440-2199 Email address _____		
Paid Preparer Use Only	Preparer's name Sena Elmadag Preparer's signature Sena Elmadag Date _____ PTIN P03038426 Check if: <input type="checkbox"/> Self-employed		
	Firm's name Levy Tax Group, Inc. Phone no. (404) 692-1426		
	Firm's address 4935 Cambridge Dr Atlanta, GA 30338 Firm's EIN 81-3043357		

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Nir and Leah T Heifetz

Your social security number

603-93-4832

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-29,262.
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	-29,262.

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

FDIA0103L 09/26/24

Schedule 1 (Form 1040) 2024

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

0.

Schedule 1 (Form 1040) 2024

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **02**

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

Nir and Leah T Heifetz

Your social security number

603-93-4832

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4		
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. <input type="checkbox"/>	8		390.
9	Household employment taxes. Attach Schedule H.....	9		
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10		
11	Additional Medicare Tax. Attach Form 8959.....	11		543.
12	Net investment income tax. Attach Form 8960	12		100.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13		
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14		
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15		
16	Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.	18	
19	Recapture of net EPE from Form 4255, line 1d, column (I).	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	1,033.

Schedule 2 (Form 1040) 2024

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **03**

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

Nir and Leah T Heifetz

Your social security number

603-93-4832

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	415.
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5a	Residential clean energy credit from Form 5695, line 15.	5a	
b	Energy efficient home improvement credit from Form 5695, line 32.	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800.	6a	
b	Credit for prior year minimum tax. Attach Form 8801.	6b	
c	Adoption credit. Attach Form 8839.	6c	
d	Credit for the elderly or disabled. Attach Schedule R.	6d	
e	Reserved for future use.	6e	
f	Clean vehicle credit. Attach Form 8936.	6f	
g	Mortgage interest credit. Attach Form 8396.	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859.	6h	
i	Qualified electric vehicle credit. Attach Form 8834.	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911.	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912.	6k	
l	Amount on Form 8978, line 14. See instructions.	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z.	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.	8	415.

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.

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

Schedule 3 (Form 1040) 2024

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

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **07**

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

Nir and Leah T Heifetz

Your social security number

603-93-4832

**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. | <input type="checkbox"/> | 5a | 14,146. |
| b | State and local real estate taxes (see instructions) | | 5b | 7,468. |
| c | State and local personal property taxes | | 5c | |
| d | Add lines 5a through 5c | | 5d | 21,614. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | | 5e | 10,000. |
| 6 | Other taxes. List type and amount: | | 6 | |
| 7 | Add lines 5e and 6 | | 7 | 10,000. |

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

- | | | | | |
|----|---|--------------------------|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. | <input type="checkbox"/> | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited. | | 8a | 27,794. |
| 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 | 104. |
| d | Reserved for future use | | 8d | |
| e | Add lines 8a through 8c | | 8e | 27,898. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | | 9 | |
| 10 | Add lines 8e and 9 | | 10 | 27,898. |

**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 | 344. |
| 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 | 344. |

**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 | 38,242. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. | <input type="checkbox"/> | | |

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024

Attachment
Sequence No. 08

Name(s) shown on return

Nir and Leah T Heifetz

Your social security number

603-93-4832

Part I

Interest

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

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

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

Amex #2809
Charles Schwab #1147
Robinhood #0315
Wealthfront Brokerage LLC #27HK

Amount

1,129.
1.
102.
4,057.

1

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

5,289.
3
5,289.

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

Amount

Part II

Ordinary
Dividends

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

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

- 5 List name of payer:

Wealthfront Brokerage LLC #2G5T
Wealthfront Brokerage LLC #3RXW

295.
190.

5

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

485.

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

Part III

Foreign
Accounts
and Trusts

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

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

- 7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.
If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: Israel
8 During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

Yes	No
X	
X	
	X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **12**

Name(s) shown on return

Nir and Leah T Heifetz

Your social security number

603-93-4832

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....	8,256.	17,880.		-9,624.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....	456,909.	449,341.	864.	8,432.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....	84,835.	79,382.		5,453.
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				7 4,261.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....		6.		-6.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14 (9,181.)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				15 -9,187.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-4,926.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
<ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2024

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.
Go to www.irs.gov/Form8949 for instructions and the latest information.

2024

Attachment Sequence No. **12A**

Name(s) shown on return

SSN or taxpayer identification number

Nir and Leah T Heifetz

603-93-4832

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I	Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.
---------------	---

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- | | |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) |
| <input type="checkbox"/> | (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS |
| <input type="checkbox"/> | (C) Short-term transactions not reported to you on Form 1099-B |

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood #0315 S.T. - See Attached Statement			456,909.	449,341.	MW	864.	8,432.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)			456,909.	449,341.		864.	8,432.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949**Department of the Treasury
Internal Revenue Service**Sales and Other Dispositions of Capital Assets**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.
Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **12A**

Name(s) shown on return

Nir and Leah T Heifetz

SSN or taxpayer identification number

603-93-4832

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☒ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood #0315 S.T. - See Attached Statement			3,649.	3,541.	M		108.
	0.07289593 BTC	10/21/24	10/30/24	5,241.	5,000.			241.
	0.05772977 BTC	Various	11/19/24	5,383.	4,696.			687.
	0.15869553 BTC	Various	12/11/24	16,025.	15,723.			302.
	127.00000 GLOBAL-E ONLINE LTD	2/01/24	2/05/24	4,925.	4,797.			128.
	128.000000 GLOBAL-E ONLINE LTD	5/01/24	5/02/24	4,172.	4,292.			-120.
	126.000000 GLOBAL-E ONLINE LTD	8/01/24	8/07/24	4,255.	4,324.			-69.
	222.000000 GLOBAL-E ONLINE LTD	5/01/24	9/13/24	8,328.	7,444.			884.
	223.000000 GLOBAL-E ONLINE LTD	2/01/24	9/13/24	8,366.	8,423.			-57.
	24.000000 GLOBAL-E ONLINE LTD	8/01/24	9/13/24	8,403.	7,688.			715.
	124.000000 GLOBAL-E ONLINE LTD	11/01/24	11/01/24	4,764.	4,767.			-3.
	226.000000 GLOBAL-E ONLINE LTD	11/01/24	11/22/24	11,324.	8,687.			2,637.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).....				84,835.	79,382.		0.	5,453.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **13**

Your social security number

Nir and Leah T Heifetz

603-93-4832

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

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

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

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

A 401 Red Coat Ln, Woodstock, GA 30188
B 331 Turtle Creek Drive, Winder, GA 30680
C 1468 Box Cir, Winder, GA 30680

1 b 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 1		A 366		
B 1		B 366		
C 1		C 366		

Type of Property:

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

		Properties:		
		A	B	C
Income:				
3 Rents received	3	20,974.	22,500.	22,400.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6	200.	100.	
7 Cleaning and maintenance	7			
8 Commissions	8	1,750.	1,900.	
9 Insurance	9	507.	1,078.	1,361.
10 Legal and other professional fees	10		1,500.	
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	7,392.	7,895.	11,476.
13 Other interest	13			
14 Repairs	14			875.
15 Supplies	15			
16 Taxes	16	3,437.	3,009.	2,950.
17 Utilities	17		287.	
18 Depreciation expense or depletion	18	6,731.	7,489.	7,707.
19 Other (list) <u>See Stmt 1 See Stmt 2 See St 3</u>	19	2,650.	1,410.	2,760.
20 Total expenses. Add lines 5 through 19	20	22,667.	24,668.	27,129.
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	-1,693.	-2,168.	-4,729.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(1,693.)	(2,168.)	(4,729.)
23 a Total of all amounts reported on line 3 for all rental properties	23a	72,554.		
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	34,338.		
d Total of all amounts reported on line 18 for all properties	23d	26,434.		
e Total of all amounts reported on line 20 for all properties	23e	101,816.		
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			(29,262.)
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			-29,262.

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

Schedule E (Form 1040) 2024

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **13**

Your social security number

Nir and Leah T Heifetz

603-93-4832

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

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

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

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

A 201 Oak Circle N, Stockbridge, GA 30281

B

C

1 b 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 1

A 123

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) _____

Income:

3 Rents received

3 6,680.

4 Royalties received

4

Expenses:

5 Advertising

5 30.

6 Auto and travel (see instructions)

6 300.

7 Cleaning and maintenance

7 4,725.

8 Commissions

8 3,400.

9 Insurance

9 707.

10 Legal and other professional fees

10

11 Management fees

11

12 Mortgage interest paid to banks, etc. (see instructions)

12 7,575.

13 Other interest

13

14 Repairs

14 1,984.

15 Supplies

15 398.

16 Taxes

16 2,293.

17 Utilities

17 1,103.

18 Depreciation expense or depletion

18 4,507.

19 Other (list) See Stmt 4

19 330.

20 Total expenses. Add lines 5 through 19

20 27,352.

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 -20,672.

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)

22 (20,672.) () ()

23 a Total of all amounts reported on line 3 for all rental properties

23a

b Total of all amounts reported on line 4 for all royalty properties

23b

c Total of all amounts reported on line 12 for all properties

23c

d Total of all amounts reported on line 18 for all properties

23d

e Total of all amounts reported on line 20 for all properties

23e

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses

24

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25 ()

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.

26

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

Schedule E (Form 1040) 2024

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

Your social security number

Nir and Leah T Heifetz

603-93-4832

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

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

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

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

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

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

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

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

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34 a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36				37

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	-29,262.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	-29,262.

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2024

Attachment
Sequence No. 21Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Your social security number

Nir and Leah T Heifetz

603-93-4832

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

B If you or your spouse was a student or was disabled during 2024 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box. ☐

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
MJCCA		5342 Tilly Mill Road Dunwoody, GA 30338	58-0566126	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2,075.
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2024 but didn't pay them until 2025, or if you prepaid in 2024 for care to be provided in 2025, don't include these expenses in column (d) of line 2 for 2024. See the instructions.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
First Last			
Elinor R Heifetz	859-12-1176	<input type="checkbox"/>	2,075.
		<input type="checkbox"/>	
		<input type="checkbox"/>	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31. **3** 2,075.

4 Enter your **earned income**. See instructions. **4** 205,983.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5** 86,763.

6 Enter the **smallest** of line 3, 4, or 5. **6** 2,075.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11. **7** 266,258.

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

If line 7 is :

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

8 X .20

9a Multiply line 6 by the decimal amount on line 8. **9a** 415.

b If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c. **9b**

c Add lines 9a and 9b and enter the result. **9c** 415.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 40,783.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2. **11** 415.

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

2024

Attachment
Sequence No. 29

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

Nir Heifetz

Your social security number

603-93-4832

Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return

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

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the
spaces below. See instructions.If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

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

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

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

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

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

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

Part III Additional Tax on Excess Contributions to Traditional IRAs.

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

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

Part IV Additional Tax on Excess Contributions to Roth IRAs.

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

18	Enter your excess contributions from line 24 of your 2023 Form 5329. See instructions. If zero, go to line 23	18	6,500.
19	If your Roth IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	0.
20	2024 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	6,500.
23	Excess contributions for 2024 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	6,500.
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	25	390.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Credits for Qualifying Children
and Other Dependents

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. 47

Nir and Leah T Heifetz

Your social security number

603-93-4832

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	266,258.
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	266,258.
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000.
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? <input type="checkbox"/> 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. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	4,000.
13	Enter the amount from Credit Limit Worksheet A	13	40,368.
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	4,000.

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

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

Schedule 8812 (Form 1040) 2024

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

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		<input type="checkbox"/>
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? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> 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. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

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

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

Part II-C Additional Child Tax Credit

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

**Qualified Business Income Deduction
Simplified Computation****Attach to your tax return.**
Go to www.irs.gov/Form8995 for instructions and the latest information.**2024**Attachment
Sequence No. **55**

Name(s) shown on return

Nir and Leah T Heifetz

Your taxpayer identification number

603-93-4832

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	Townhouse-401 Red Coat Ln	603-93-4832	-1,693.
ii	Townhouse-331 Turtle Creek	603-93-4832	-2,168.
iii	Townhouse-1468 Box Cir	603-93-4832	-4,729.
iv	Town House -201 Oak Circle N	603-93-4832	-20,672.
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-29,262.
3	Qualified business net (loss) carryforward from the prior year.	3	(16,067.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5	0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	14.
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	14.
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9	3.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	3.
11	Taxable income before qualified business income deduction (see instructions)	11	228,016.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	274.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	227,742.
14	Income limitation. Multiply line 13 by 20% (0.20).	14	45,548.
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	3.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(45,329.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8995** (2024)

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.**

OMB No. 1545-0074

For tax year

20 24Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Nir and Leah T Heifetz

Taxpayer identification number

603-93-4832

Preparer's name

Sena Elmadag

Preparer tax identification number

P03038426

Part I Due Diligence Requirements

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

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

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

Yes	No	N/A
<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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- a Did you make reasonable inquiries to determine the correct, complete, and consistent information?
- b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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List those documents provided by the taxpayer, if any, that you relied on:

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

- a Did you complete the required recertification Form 8862?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2024)

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

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

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

	Yes	No	N/A
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
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?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

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

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

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

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

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

Nir and Leah T Heifetz

603-93-4832

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . .	1	310,296.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	310,296.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		60,296.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		543.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		543.
----	--	----	--	------

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,711.	
20	Enter the amount from line 1	20	310,296.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,499.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		212.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		212.

Form **8960**Department of the Treasury
Internal Revenue Service**Net Investment Income Tax –
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2024Attachment
Sequence No. **72**

Name(s) shown on your tax return

Nir and Leah T Heifetz

Your social security number or EIN

603-93-4832

Part I Investment Income

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

1	Taxable interest (see instructions)	1	5,289.
2	Ordinary dividends (see instructions)	2	485.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	-29,262.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	29,262.
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	2,774.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	147.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	147.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	147.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	2,627.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	266,258.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	16,258.
16	Enter the smaller of line 12 or line 15	16	2,627.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	100.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

Form 4562

Department of the Treasury
Internal Revenue ServiceDepreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2024

Attachment
Sequence No. 179

Name(s) shown on return

Nir and Leah T Heifetz

Business or activity to which this form relates

Schedule E (rental) - Town House -201 Oak Circle N

Identifying number

603-93-4832

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. <input type="checkbox"/>		

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
19 a 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	5/10/24	198,304.	27.5 yrs	MM	S/L	4,507.
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

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

20 a 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	
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	4,507.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI0812L 08/08/24

Form 4562 (2024)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

2024Attachment
Sequence No. **858**

Name(s) shown on return

Nir and Leah T Heifetz

Identifying number

603-93-4832

Part I 2024 Passive Activity Loss**Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a)).....	1a		
b Activities with net loss (enter the amount from Part IV, column (b)).....	1b		
c Prior years' unallowed losses (enter the amount from Part IV, column (c)).....	1c	19,874.	
d Combine lines 1a, 1b, and 1c.....	1d		-19,874.

All Other Passive Activities

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

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used....	3		-19,874.
--	----------	--	----------

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

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

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3.....	4	19,874.
5 Enter \$150,000. If married filing separately, see instructions.....	5	150,000.
6 Enter modified adjusted gross income, but not less than zero. See instructions.....	6	295,520.
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5.....	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.....	8	
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions.....	9	0.

Part III Total Losses Allowed

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Townhouse-401 Red Coat Ln			7,451.		7,451.
Townhouse-331 Turtle Creek			8,681.		8,681.
Townhouse-1468 Box Cir			3,742.		3,742.
Total. Enter on Part I, lines 1a, 1b, and 1c....			19,874.		

BAA For Paperwork Reduction Act Notice, see instructions.Form **8582** (2024)

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

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

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

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

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Townhouse-401 Red Coat Ln	Sch E Ln 22	7,451.	0.374912	7,451.
Townhouse-331 Turtle Creek	Sch E Ln 22	8,681.	0.436802	8,681.
Townhouse-1468 Box Cir	Sch E Ln 22	3,742.	0.188286	3,742.
Total		19,874.	1.00	19,874.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Townhouse-401 Red Coat Ln	Sch E Ln 22	7,451.	7,451.	0.
Townhouse-331 Turtle Creek	Sch E Ln 22	8,681.	8,681.	0.
Townhouse-1468 Box Cir	Sch E Ln 22	3,742.	3,742.	0.
Total		19,874.	19,874.	0.

Form 8582 (2024)

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

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

Name of activity:

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

Form 8582 (2024)

Statement of Specified Foreign Financial Assets

OMB No. 1545-2195

► Go to www.irs.gov/Form8938 for instructions and the latest information.
► Attach to your tax return.

For calendar year **2024** or tax year beginning , 20 , and ending , 20

Attachment
Sequence No. **938**

If you have attached additional statements, check here ☒

Number of additional statements **5**

1 Name(s) shown on return

Nir and Leah T Heifetz

2 Taxpayer identification number (TIN)

603-93-4832

3 Type of filer

a ☒ Specified individual

b ☐ Partnership

c ☐ Corporation

d ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name

b TIN

Part I Foreign Deposit and Custodial Accounts Summary

5 Number of deposit accounts (reported in Part V)	1
6 Maximum value of all deposit accounts	\$ 1,699.
7 Number of custodial accounts (reported in Part V)	
8 Maximum value of all custodial accounts	\$ 0.
9 Were any foreign deposit or custodial accounts closed during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II Other Foreign Assets Summary

10 Number of foreign assets (reported in Part VI)	5
11 Maximum value of all assets (reported in Part VI)	\$ 98,729.
12 Were any foreign assets acquired or sold during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
13 Foreign deposit and custodial accounts	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		
14 Other foreign assets	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 **16** Number of Forms 3520-A **17** Number of Forms 5471
18 Number of Forms 8621 **19** Number of Forms 8865

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

Form **8938** (Rev. 11-2021)

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary
(see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 194387	
22 Check all that apply a <input type="checkbox"/> Account opened during tax year b <input type="checkbox"/> Account closed during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse d <input checked="" type="checkbox"/> No tax item reported in Part III with respect to this asset		
23 Maximum value of account during tax year \$ 1,699.		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained NIS	(b) Foreign currency exchange rate used to convert to U.S. dollars 3.647	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained FIBI		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 10 Hillel St.		
28 City or town, state or province, country, and ZIP or foreign postal code Jerusalem 945811 Israel		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation	
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates. a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies) a <input type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input checked="" type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered 'Yes' to line 33, complete all that apply.		
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
a Name of foreign entity	b GIIN (Optional)	
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate		
d Mailing address of foreign entity. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.		
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty		
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate		
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person		
d Mailing address of issuer or counterparty. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
28 City or town, state or province, country, and ZIP or foreign postal code		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset <u>Pension Harel #7592</u>	30 Identifying number or other designation <u>512267592</u>
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse	
d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input checked="" type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered 'Yes' to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated <u>NIS</u>	(b) Foreign currency exchange rate used to convert to U.S. dollars <u>3.647</u>
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary
(see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a <input type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation	
22 Check all that apply a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset	
23 Maximum value of account during tax year \$		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
28 City or town, state or province, country, and ZIP or foreign postal code		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset Pension Migdal #1631	30 Identifying number or other designation 16051631	
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.		
a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies)		
a <input checked="" type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered 'Yes' to line 33, complete all that apply.		
(a) Foreign currency in which asset is denominated NIS	(b) Foreign currency exchange rate used to convert to U.S. dollars 3.647	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
a Name of foreign entity	b GIIN (Optional)	
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate		
d Mailing address of foreign entity. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.		
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty		
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate		
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person		
d Mailing address of issuer or counterparty. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a <input type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation	
22 Check all that apply a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset	
23 Maximum value of account during tax year \$		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
28 City or town, state or province, country, and ZIP or foreign postal code		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset Pension Menora #7735	30 Identifying number or other designation 41247735	
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.		
a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies)		
a <input checked="" type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered 'Yes' to line 33, complete all that apply.		
(a) Foreign currency in which asset is denominated NIS	(b) Foreign currency exchange rate used to convert to U.S. dollars 3.647	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
a Name of foreign entity	b GIIN (Optional)	
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate		
d Mailing address of foreign entity. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.		
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty		
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate		
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person		
d Mailing address of issuer or counterparty. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a <input type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation	
22 Check all that apply a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset	
23 Maximum value of account during tax year \$		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
28 City or town, state or province, country, and ZIP or foreign postal code		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset Pension Migdal #5128	30 Identifying number or other designation 171065128	
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.		
a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies)		
a <input checked="" type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered 'Yes' to line 33, complete all that apply.		
(a) Foreign currency in which asset is denominated NIS	(b) Foreign currency exchange rate used to convert to U.S. dollars 3.647	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
a Name of foreign entity	b GIIN (Optional)	
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate		
d Mailing address of foreign entity. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.		
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.		
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty		
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate		
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person		
d Mailing address of issuer or counterparty. Number, street, and room or suite no.		
e City or town, state or province, country, and ZIP or foreign postal code		

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$		
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
25 If you answered 'Yes' to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained		b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
28 City or town, state or province, country, and ZIP or foreign postal code		

Part VI Detailed Information for Each 'Other Foreign Asset' Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset Pension Migdal #5129	30 Identifying number or other designation 171065129
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse	
d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input checked="" type="checkbox"/> \$0–\$50,000 b <input type="checkbox"/> \$50,001–\$100,000 c <input type="checkbox"/> \$100,001–\$150,000 d <input type="checkbox"/> \$150,001–\$200,000 e If more than \$200,000, list value: \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered 'Yes' to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated NIS	(b) Foreign currency exchange rate used to convert to U.S. dollars 3.647
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Statement 1
Schedule E, Line 19 - 401 Red Coat Ln
Other Rental and Royalty Expenses

Annual Leasing Fee.....	\$	250.
Association Dues.....		2,400.
Total	\$	<u>2,650.</u>

Statement 2
Schedule E, Line 19 - 331 Turtle Creek Drive
Other Rental and Royalty Expenses

Association Dues.....	\$	1,260.
Miscellaneous.....		150.
Total	\$	<u>1,410.</u>

Statement 3
Schedule E, Line 19 - 1468 Box Cir
Other Rental and Royalty Expenses

Association Dues.....	\$	1,260.
Painting and Decorating.....		1,500.
Total	\$	<u>2,760.</u>

Statement 4
Schedule E, Line 19 - 201 Oak Circle N
Other Rental and Royalty Expenses

Eviction.....	\$	300.
Gardening.....		30.
Total	\$	<u>330.</u>

Election to Treat All Interests in Rental Real Estate as a Single Rental Real Estate Activity

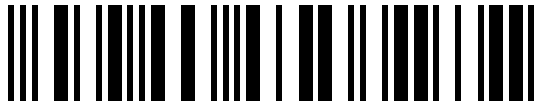
Pursuant to IRC Section 469(c)(7)(A) and Regulation Section 1.469-9, the taxpayer hereby elects to treat all of the taxpayer's interests in rental real estate as a single rental real estate activity for the tax year ended 12/31/24 and subsequent tax years. The taxpayer declares itself a qualifying taxpayer for the tax year ended 12/31/24.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

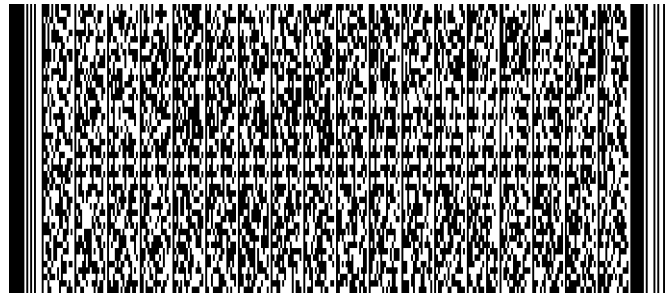
The taxpayer hereby makes the de minimis safe harbor election under Regulation 1.263(a)-1(f).

Nir Heifetz
603-93-4832
Leah T Heifetz
331-78-9162
2271 Vernon Oaks Way
Dunwoody, GA 30338

Client Copy



2500401516



Georgia Form **500** (Rev. 08/01/24)

Individual Income Tax Return
Georgia Department of Revenue

2024 (Approved software version)

Page **1**

Fiscal Year
Beginning

STATE
ISSUED

Fiscal Year
Ending

YOUR DRIVER'S
LICENSE/STATE ID

YOUR FIRST NAME
1. NIR

MI YOUR SOCIAL SECURITY NUMBER
603934832

LAST NAME (For Name Change See IT-511 Tax Booklet)
HEIFETZ

SUFFIX

SPOUSE'S FIRST NAME
LEAH

MI SPOUSE'S SOCIAL SECURITY NUMBER
T 331789162

LAST NAME
HEIFETZ

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)
2. 2271 VERNON OAKS WAY

CHECK IF ADDRESS
HAS CHANGED

CITY (Please insert a space if the city has multiple names)
3. DUNWOODY

STATE ZIP CODE
GA 30338

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number. 4. 1

Residency Status

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) 5. B

Filing Status

- A. Single C. Married filing separately (Spouse's social security number must be entered above)
B. Married filing jointly D. Head of household or Qualifying surviving spouse

6a. Your Date of Birth 09181983

6b. Spouse's Date of Birth 10121983

7a. Number of Qualified Dependents* 2

7b. Number of Unborn Dependents

7c. Total Number of Dependents 2

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.

All Pages (1-5) are required for processing

GAIA0112 10/08/24



2500401526

YOUR SOCIAL SECURITY NUMBER
603934832

Page **2**

7d. Qualified Dependents. (If you have more than 4 dependents, attach a list of additional dependents).

First Name, MI.

NOA V

Last Name

HEIFETZ

Social Security Number
389651337

Relationship to You
DAUGHTER

First Name, MI.

ELINOR R

Last Name

HEIFETZ

Social Security Number
859121176

Relationship to You
DAUGHTER

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.

8. Federal adjusted gross income (From Federal Form 1040) 8. 266258
(Do not use **FEDERAL TAXABLE INCOME**) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)..... 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. 266258
11. Standard Deduction (Do not use **FEDERAL STANDARD DEDUCTION**). 11.
(See IT-511 Tax Booklet)
Enter \$12,000 if the filing status from Line 5 is A, C, or D. If the filing status is B, enter \$24,000.
Use **EITHER** Line 11 **OR** Line 12c (Do not write on both lines).
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A.**
- a. Federal Itemized Deductions (Schedule A- Form 1040)..... 12a. 38242
- b. Less adjustments: (See IT-511 Tax Booklet)..... 12b.
- c. Georgia Total Itemized Deductions..... 12c. 38242
13. Subtract either Line 11 or Line 12c from Line 10; enter balance 13. 228016



YOUR SOCIAL SECURITY NUMBER
603934832

Page **3**

14. Enter the number from Line 7c. **2** Multiply by \$4,000. 14. 8000

15a. Income before GA NOL (Line 13 less Line 14 or Schedule 3, Line 14) 15a. 220016

15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after
applying the 80% limitation, see IT-511 Tax Booklet for more information) . 15b.

15c. Georgia Taxable Income (Subtract Line 15b from Line 15a) 15c. 220016

16. Tax (Multiply Line 15c by 5.39%. Round to the nearest dollar) 16. 11859

17. Low Income Credit 17a. 17b. 17c.

18. Other State(s) Tax Credit (Include a copy of the other state(s) return) 18.

19. Georgia Resident Itemizer Tax Credit (See IT-511 Tax Booklet) 19. 600

20. Credits used from IND-CR Summary Worksheet 20. 125

21. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed
electronically) 21.

22. Total Credits Used (sum of Lines 17-21) cannot exceed Line 16 22. 725

23. Balance (Subtract Line 22 from Line 16) if zero or less than zero, enter zero 23. 11134

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4
GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line
11, or for Form G2-FL enter zero.**

(INCOME STATEMENT A)

1. WITHHOLDING TYPE:
☒ W-2 G2-A G2-LP
1099 G2-FL G2-RP

2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☒ SSN
611767260

3. EMPLOYER/PAYER STATE WITHHOLDING ID
3534704AN

4. GA WAGES/INCOME
205983

5. GA TAX WITHHELD
10056

(INCOME STATEMENT B)

1. WITHHOLDING TYPE:
☒ W-2 G2-A G2-LP
1099 G2-FL G2-RP

2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☒ SSN
621412931

3. EMPLOYER/PAYER STATE WITHHOLDING ID
3580619CS

4. GA WAGES/INCOME
61500

5. GA TAX WITHHELD
2865

(INCOME STATEMENT C)

1. WITHHOLDING TYPE:
☒ W-2 G2-A G2-LP
1099 G2-FL G2-RP

2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☒ SSN
364445726

3. EMPLOYER/PAYER STATE WITHHOLDING ID
3287351KF

4. GA WAGES/INCOME
25263

5. GA TAX WITHHELD
1225

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.
All Pages (1-5) are required for processing



YOUR SOCIAL SECURITY NUMBER
603934832

Page **4**

(INCOME STATEMENT D)

1. WITHHOLDING TYPE:
W-2 G2-A G2-LP
1099 G2-FL G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) SSN
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES/INCOME
5. GA TAX WITHHELD

(INCOME STATEMENT E)

1. WITHHOLDING TYPE:
W-2 G2-A G2-LP
1099 G2-FL G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) SSN
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES/INCOME
5. GA TAX WITHHELD

(INCOME STATEMENT F)

1. WITHHOLDING TYPE:
W-2 G2-A G2-LP
1099 G2-FL G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) SSN
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES/INCOME
5. GA TAX WITHHELD

24. Georgia Income Tax Withheld on Wages and 1099s 24. 14146
(Enter Tax Withheld Only and include W-2s and/or 1099s)
25. Other Georgia Income Tax Withheld 25.
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)
26. Estimated Tax paid for 2024 and Form IT-560 26.
27. Schedule 2B Refundable Tax Credits 27.
(Cannot be claimed unless filed electronically)
28. Total prepayment credits (Add Lines 24, 25, 26, and 27) 28. 14146
29. If Line 23 exceeds Line 28, subtract Line 28 from Line 23 and enter
balance due..... 29.
30. If Line 28 exceeds Line 23, subtract Line 23 from Line 28 and enter
overpayment..... 30. 3012
31. Amount to be credited to 2025 ESTIMATED TAX..... 31.
32. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) 32.
33. Georgia Fund for Children and Elderly (No gift of less than \$1.00) 33.
34. Georgia Cancer Research Fund (No gift of less than \$1.00) 34.
35. Georgia Land Conservation Program (No gift of less than \$1.00) 35.
36. Georgia National Guard Foundation (No gift of less than \$1.00) 36.
37. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 37.
38. Saving the Cure Fund (No gift of less than \$1.00) 38.
39. Realizing Educational Achievement Can Happen (REACH) Program 39.
(No gift of less than \$1.00)

All Pages (1-5) are required for processing

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2024 Page 5

2500401556

YOUR SOCIAL SECURITY NUMBER
603934832

40. Public Safety Memorial Grant (No gift of less than \$1.00)..... 40.
41. Disabled Veterans' Scholarship Fund (No gift of less than \$1.00)..... 41.
42. Form 500 UET (Estimated tax penalty) 500 UET exception attached 42.
43. Penalty: Late Payment and/or Late Filing..... 43.
44. Interest..... 44.
45. (If you owe) Add Lines 29, 32 through 44..... 45.
**MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE,
Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740399 ATLANTA, GA 30374-0399**

46. (If you are due a refund) Subtract the sum of Lines 31 thru 44 from Line 30
THIS IS YOUR REFUND..... 46. 3012
Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740392 ATLANTA, GA 30374-0392

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

46a. Direct Deposit (U.S. Accounts Only) Type: Checking ☒ Savings

Routing Number 061000227

Account Number 1062669054

Mail pages 1-5 and any applicable schedules, forms, documentation. DO NOT staple pages.

I/we declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.

Taxpayer's Signature (Check box if deceased) Spouse's Signature (Check box if deceased)

Taxpayer's Date of Death Spouse's Date of Death

Taxpayer's Signature Date Taxpayer's Phone Number 3474402199 Spouse's Signature Date

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address

☒

I authorize DOR to discuss this return with the named preparer.

SENA ELMADAG

Signature of Preparer

Name of Preparer Other Than Taxpayer

SENA ELMADAG

Preparer's Firm Name

LEVY TAX GROUP, INC.

Preparer's Phone Number
4046921426

Preparer's FEIN
813043357

Preparer's SSN/PTIN/SIDN
P03038426

All Pages (1-5) are required for processing

GAIA0103 10/08/24



Form IND-CR 202

State of Georgia Individual Credit Form
Georgia Department of Revenue



Page 1



2024 (Rev. 08/01/24) (Approved software version)

603934832

YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

Child and Dependent Care Expense Credit – Tax Credit 202

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward. The credit is computed as follows:

1. Amount of child & dependent care expense <u>credit</u> claimed on Federal Form 1040	1.	415
2. Georgia allowable rate.	2.	30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30).	3.	125
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)	4.	125

Client Copy





603934832
YOUR SOCIAL SECURITY NUMBER

IND-CR SUMMARY SCHEDULE WORKSHEET

1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 214).
2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-12.
3. If there is a credit remaining from previous years eligible for carryover for this tax year, the supporting IND-CR schedule must be completed even if the credit is not used for this tax year.
4. The total of Line 13 should be entered on Form 500 or Form 500X, Page 3, Line 20.
5. **All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.**

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits (except Schedule 2B refundable tax credits) are claimed on Form 500 Schedule 2 and returns that include the series 100 credits must be filed electronically.

The total credit amount used from the low income credit, the other state(s) tax credit, all IND-CR schedules, and all Schedule 2s cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.

1. Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.	
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.	125
3. Georgia National Guard/Air National Guard Credit (IND-CR 203, Line 3)	3.	
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	
5. Reserved	5.	
6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.	
7. Rural Physicians Credit (IND-CR 207, Line 7)	7.	
8. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and Before January 1, 2021 (IND-CR 208, Line 3)	8.	
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	
10. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)	10.	
11. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021 (IND-CR 213, Line 4)	11.	
12. Teacher Recruitment and Retention Credit (IND-CR 214, Line 4)	12.	
13. Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 20)	13.	125

All applicable IND-CR Schedules (201, etc.) must be attached to Form 500 or Form 500X.

Keep IND-CR Summary Worksheet for your records.