

Trial System - To print your firm
name here, call Thomson Reuters
at 800-968-8900.,

Fname & Spouse GenInfo
444 mainstreet Apt. apt24
Iron Mountain, MI 42929
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Filing Instructions

FinCEN Form 114

Report of Foreign Bank and Financial Accounts Taxable Year Ended December 31, 2024

Name: Fname GenInfo

Date Due: Must be electronically filed with the Department of Treasury **on or before** April 15, 2025.

Mail To: Do not mail the attached Form FinCEN Form 114 ("FBAR"). The FBAR is required to be electronically filed through the U.S. Treasury's BSA E-Filing System.

Signature: FinCEN Form 114a, Record of Authorization to Electronically File FBARs, authorizes the electronic filing of the FBAR and certifies that the foreign bank account information contained therein is correct and complete. Review FinCEN Form 114 and sign the Form 114a and mail Form 114a only as soon as possible to:

Trial System - To print your firm name here, call Thomson Reuters at 800-968-8900.,

***Important:* Your FBAR will not be electronically filed until the signed FinCEN Form 114a, Record of Authorization to Electronically File FBARs has been received by this office.**

Other: Retain a copy of the following with your 2024 Form 1040 return:

- FinCEN Form 114 (FBAR)
- Signed and dated copy of the FinCEN Form 114a, Record of Authorization to Electronically File

Do not mail FinCEN Form 114 with your 2024 Form 1040 return.

Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN) May 2015	Record of Authorization to Electronically File FBARs (See instructions below for completion) <u>Do not send to FinCEN. Retain this form for your records.</u> The form 114a may be digitally signed	FINANCIAL CRIMES ENFORCEMENT NETWORK
------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------

Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name GenInfo	2. Owner first name Fname	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning 2 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, **2024** to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN 24131411	10. TIN type a <input type="checkbox"/> b <input type="checkbox"/> c <input checked="" type="checkbox"/>	EIN SSN/ITIN Foreign
11. Spouse signature	12. Date MM DD YYYY	13. Spouse TIN	14. TIN type a <input type="checkbox"/> b <input type="checkbox"/> c <input type="checkbox"/>	EIN SSN/ITIN Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name	16. Preparer first name	17. Preparer M.I.	18. Preparer PTIN
19. Address	20. City	21. State	22. ZIP/postal code
23. Country code	24. Preparer's (item 15) employer's (Entity) name	25. Employer EIN	26. Preparer's signature

Instructions for completing the FBAR Signature Authorization Record
This is a fill and print form using Adobe Reader

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, Items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as see above, or same as item number x).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer **or** the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010. 430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.

Filing Instructions

FinCEN Form 114

Report of Foreign Bank and Financial Accounts Taxable Year Ended December 31, 2024

Name: Spouse GenInfo

Date Due: Must be electronically filed with the Department of Treasury **on or before** April 15, 2025.

Mail To: Do not mail the attached Form FinCEN Form 114 ("FBAR"). The FBAR is required to be electronically filed through the U.S. Treasury's BSA E-Filing System.

Signature: FinCEN Form 114a, Record of Authorization to Electronically File FBARs, authorizes the electronic filing of the FBAR and certifies that the foreign bank account information contained therein is correct and complete. Review FinCEN Form 114 and sign the Form 114a and mail Form 114a only as soon as possible to:

Trial System - To print your firm name here, call Thomson Reuters at 800-968-8900.,

***Important:* Your FBAR will not be electronically filed until the signed FinCEN Form 114a, Record of Authorization to Electronically File FBARs has been received by this office.**

Other: Retain a copy of the following with your 2024 Form 1040 return:

- FinCEN Form 114 (FBAR)
- Signed and dated copy of the FinCEN Form 114a, Record of Authorization to Electronically File

Do not mail FinCEN Form 114 with your 2024 Form 1040 return.

Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN) May 2015	Record of Authorization to Electronically File FBARs (See instructions below for completion) <u>Do not send to FinCEN. Retain this form for your records.</u> The form 114a may be digitally signed	FINANCIAL CRIMES ENFORCEMENT NETWORK
------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------

Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name GenInfo	2. Owner first name Spouse	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning 2 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2024 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN 321654987	10. TIN type	a <input type="checkbox"/> b <input type="checkbox"/> c <input checked="" type="checkbox"/>	EIN SSN/ITIN Foreign
11. Spouse signature	12. Date MM DD YYYY	13. Spouse TIN	14. TIN type	a <input type="checkbox"/> b <input type="checkbox"/> c <input type="checkbox"/>	EIN SSN/ITIN Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name	16. Preparer first name	17. Preparer M.I.	18. Preparer PTIN
19. Address	20. City	21. State	22. ZIP/postal code
23. Country code	24. Preparer's (item 15) employer's (Entity) name	25. Employer EIN	26. Preparer's signature

Instructions for completing the FBAR Signature Authorization Record
This is a fill and print form using Adobe Reader

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsae filing.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, Items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as see above, or same as item number x).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer **or** the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010. 430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 1****2024**

Name

Fname GenInfo

Taxpayer Identification Number

123-65-4987

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Spaces and dashes have been removed from identification numbers and postal codes where required for FinCEN electronic filing.

1 This report is for calendar year ended 12/31/ **2024**

Amended ☐

Prior report BSA Identifier _____

Reason if filing late _____

Part I - Filer Information

2 Type of filer **Individual**

3 U.S. Taxpayer Identification Number **123654987**

3a TIN type **SSN/ITIN**

4 Foreign identification

4a Type **Passport**

4b Number **24131411**

4c Country of Issue **Falkland Islands (Isla**

5 Individual's date of birth **06/06/1979**

6 Last name or organization name **GenInfo**

7 First name **Fname**

8 Middle initial

8a Suffix

9 Mailing address **444 mainstreet** **apt24**

10 City **Iron Mountain**

11 State **MI** **Michigan**

12 Zip/postal code **42929**

13 Country **US**

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

Yes ☐ If "Yes" enter total number of accounts

No ☒

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

Yes ☐ If "Yes" enter total number of accounts

No ☒

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 2****2024**

Name

Fname GenInfo

Taxpayer Identification Number

123-65-4987

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Part II - Information on Financial Account(s) Owned Separately1 of 1

15 Maximum account value 15a Maximum account value unknown ☒
16 Type of account **Other** **OtherAcct**
17 Name of financial institution in which account is held **defaultInst**
18 Account number or other designation **jn4280**
19 Mailing address **10 street**
20 City **citythree** 21 State **OH** **Ohio**
22 Foreign postal code **12544** 23 Country **US**

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 3****2024**

Name

Fname GenInfo

Taxpayer Identification Number

123-65-4987

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Part III - Information on Financial Account(s) Owned Jointly1 of 1Check if entity ☐

15 Maximum account value 15a Maximum account value unknown ☒ **X**

16 Type of account **Securities**

17 Name of financial institution in which account is held **tpayerinst**

18 Account number or other designation **1t8140913**

19 Mailing address **name**

20 City **city** 21 State **PA** **Pennsylvania**

22 Foreign postal code **131311** 23 Country **US**

24 Number of joint owners **1**

25 Taxpayer Identification Number of principal joint owner **141831999**

25a TIN type **SSN/ITIN**

26 Last name or organization name of principal joint owner **lname**

27 First name of principal joint owner **Fnamejt** 28 Middle initial **K** 28a Suffix

29 Address of principal joint owner **14 minster**

30 City **city** 31 State **MI** **Michigan**

32 Zip/postal code 33 Country **US** **Bermuda**

Part III - Information on Financial Account(s) Owned Jointly of ☐Check if entity ☐

15 Maximum account value 15a Maximum account value unknown

16 Type of account

17 Name of financial institution in which account is held

18 Account number or other designation

19 Mailing address

20 City 21 State

22 Foreign postal code 23 Country

24 Number of joint owners

25 Taxpayer Identification Number of principal joint owner

25a TIN type

26 Last name or organization name of principal joint owner

27 First name of principal joint owner 28 Middle initial ☐ 28a Suffix

29 Address of principal joint owner

30 City 31 State

32 Zip/postal code 33 Country

Part III - Information on Financial Account(s) Owned Jointly of ☐Check if entity ☐

15 Maximum account value 15a Maximum account value unknown ☐

16 Type of account

17 Name of financial institution in which account is held

18 Account number or other designation

19 Mailing address

20 City 21 State

22 Foreign postal code 23 Country

24 Number of joint owners

25 Taxpayer Identification Number of principal joint owner

25a TIN type

26 Last name or organization name of principal joint owner

27 First name of principal joint owner 28 Middle initial ☐ 28a Suffix

29 Address of principal joint owner

30 City 31 State

32 Zip/postal code 33 Country

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 5****2024**

Name

Fname GenInfo

Taxpayer Identification Number

123-65-4987

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

44a Check if report completed by a third party preparer, complete the third party preparer section



44 Filer signature PIN (Enter the PIN assigned by FinCEN used to sign the FBAR) **Form 114a signed, PIN not required**

45 Filer title **type**

46 Date of signature

Third Party Preparer Use Only

47 Preparer's last name

48 First name

49 Middle name/initial

50 Check if self-employed



51 Preparer's TIN

51a TIN type

SSN/ITIN

52 Contact phone number

52a Extension

53 Firm's name

Trial System - To print your firm

54 Firm's TIN

54a TIN type

EIN

55 Mailing address

name here, call Thomson Reuters

56 City

at 800-968-8900.

57 State

58 Zip/postal code

59 Country

OC

Other Country

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 1****2024**

Name

Spouse GenInfo

Taxpayer Identification Number

321-65-4874

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Spaces and dashes have been removed from identification numbers and postal codes where required for FinCEN electronic filing.

1 This report is for calendar year ended 12/31/ **2024**

Amended ☐

Prior report BSA Identifier _____

Reason if filing late _____

Part I - Filer Information

2 Type of filer Individual

3 U.S. Taxpayer Identification Number 321654874

3a TIN type SSN/ITIN

4 Foreign identification

4a Type Passport

4b Number 321654987

4c Country of Issue _____

5 Individual's date of birth 08/08/1985

6 Last name or organization name GenInfo

7 First name Spouse

8 Middle initial _____

8a Suffix _____

9 Mailing address 444 mainstreet apt24

10 City Iron Mountain

11 State MI Michigan

12 Zip/postal code 42929

13 Country US

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

Yes ☐ If "Yes" enter total number of accounts _____

No ☒

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

Yes ☐ If "Yes" enter total number of accounts _____

No ☒

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 2****2024**

Name

Spouse GenInfo

Taxpayer Identification Number

321-65-4874

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Part II - Information on Financial Account(s) Owned Separately1 of 1

15 Maximum account value 15a Maximum account value unknown ☒
16 Type of account **Other** **OtherAcct**
17 Name of financial institution in which account is held **defaultInst**
18 Account number or other designation **jn4280**
19 Mailing address **10 street**
20 City **citythree** 21 State **OH** **Ohio**
22 Foreign postal code **12544** 23 Country **US**

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Part II - Information on Financial Account(s) Owned Separately

___ of ___

15 Maximum account value 15a Maximum account value unknown ☐
16 Type of account
17 Name of financial institution in which account is held
18 Account number or other designation
19 Mailing address
20 City 21 State
22 Foreign postal code 23 Country

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 3****2024**

Name

Spouse GenInfo

Taxpayer Identification Number

321-65-4874

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

Part III - Information on Financial Account(s) Owned Jointly**1** of **1**Check if entity ☐

15 Maximum account value 15a Maximum account value unknown ☒ **X**

16 Type of account **Bank**

17 Name of financial institution in which account is held **SpouseInst**

18 Account number or other designation **sp**

19 Mailing address **24 street**

20 City **citytwo** 21 State **WI** **Wisconsin**

22 Foreign postal code **54255** 23 Country **US**

24 Number of joint owners **1**

25 Taxpayer Identification Number of principal joint owner **24131411**

25a TIN type **Foreign**

26 Last name or organization name of principal joint owner **GenInfo**

27 First name of principal joint owner **Fname** 28 Middle initial 28a Suffix

29 Address of principal joint owner **444 mainstreet** **apt24**

30 City **Iron Mountain** 31 State **MI** **Michigan**

32 Zip/postal code **42929** 33 Country **US**

Part III - Information on Financial Account(s) Owned Jointly of ☐Check if entity ☐

15 Maximum account value 15a Maximum account value unknown

16 Type of account

17 Name of financial institution in which account is held

18 Account number or other designation

19 Mailing address

20 City 21 State

22 Foreign postal code 23 Country

24 Number of joint owners

25 Taxpayer Identification Number of principal joint owner

25a TIN type

26 Last name or organization name of principal joint owner

27 First name of principal joint owner 28 Middle initial 28a Suffix

29 Address of principal joint owner

30 City 31 State

32 Zip/postal code 33 Country

Part III - Information on Financial Account(s) Owned Jointly of ☐Check if entity ☐

15 Maximum account value 15a Maximum account value unknown ☐

16 Type of account

17 Name of financial institution in which account is held

18 Account number or other designation

19 Mailing address

20 City 21 State

22 Foreign postal code 23 Country

24 Number of joint owners

25 Taxpayer Identification Number of principal joint owner

25a TIN type

26 Last name or organization name of principal joint owner

27 First name of principal joint owner 28 Middle initial 28a Suffix

29 Address of principal joint owner

30 City 31 State

32 Zip/postal code 33 Country

Form **1040****FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 5****2024**

Name

Spouse GenInfo

Taxpayer Identification Number

321-65-4874

**Warning: Printed versions of the BSA E-Filing forms are not for submission
and will not be processed by FinCEN**

44a Check if report completed by a third party preparer, complete the third party preparer section



44 Filer signature PIN (Enter the PIN assigned by FinCEN used to sign the FBAR) **Form 114a signed, PIN not required**

45 Filer title

46 Date of signature

Third Party Preparer Use Only

47 Preparer's last name

48 First name

49 Middle name/initial

50 Check if self-employed



51 Preparer's TIN

51a TIN type

SSN/ITIN

52 Contact phone number

52a Extension

53 Firm's name

Trial System - To print your firm

54 Firm's TIN

54a TIN type

EIN

55 Mailing address

name here, call Thomson Reuters

56 City

at 800-968-8900.

57 State

58 Zip/postal code

59 Country

OC Other Country

**Trial System - To print your firm
name here, call Thomson Reuters
at 800-968-8900.,**

July 29, 2025

CONFIDENTIAL

Fname & Spouse GenInfo
444 mainstreet Apt. apt24
Iron Mountain, MI 42929

Dear Fname & Spouse:

We have prepared the following returns from information provided by you without verification or audit:

FinCEN Form 114
U.S. Individual Income Tax Return (Form 1040)
California Resident Income Tax Return (Form 540)
Michigan Individual Income Tax Return (Form MI-1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Trial System - To print your firm

**Trial System - To print your firm
name here, call Thomson Reuters
at 800-968-8900.,**

July 29, 2025

CONFIDENTIAL

Fname & Spouse GenInfo
444 mainstreet Apt. apt24
Iron Mountain, MI 42929

For professional services rendered in connection with the preparation of your 2024 individual tax
return:

Amount due	\$ <u>0.00</u>
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Filing Instructions
Form 1040 US Individual Income Tax Return

Taxable Year Ended December 31, 2024

Name: Fname & Spouse GenInfo

Date Due: AS SOON AS POSSIBLE

Remittance: None is required. No amount is due or overpaid.

Mail To: Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0002

Signature: You should sign and date the return on Page 2.

Your jointly filed tax return is not considered valid unless it is signed by both the taxpayer and spouse.

Other: Retain a copy of the signed and dated return for your records.

Fname & Spouse GenInfo
444 mainstreet Apt. apt24
Iron Mountain, MI 42929

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0002

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning , 2024, ending , 20 . See separate instructions.

Your first name and middle initial Fname		Last name GenInfo		Your social security number 123-65-4987	
If joint return, spouse's first name and middle initial Spouse		Last name GenInfo		Spouse's social security number 321-65-4874	
Home address (number and street). If you have a P.O. box, see instructions. 444 mainstreet				Apt. no. apt24	
City, town, or post office. If you have a foreign address, also complete spaces below. Iron Mountain			State MI		ZIP code 42929
Foreign country name		Foreign province/state/county		Foreign postal code	
				<input type="checkbox"/> You <input type="checkbox"/> Spouse	

Filing Status ☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

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

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

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

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

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

Dependents (see instructions):

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a		
	b	Household employee wages not reported on Form(s) W-2		1b		
	c	Tip income not reported on line 1a (see instructions)		1c		
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		
	e	Taxable dependent care benefits from Form 2441, line 26		1e		
	f	Employer-provided adoption benefits from Form 8839, line 29		1f		
	g	Wages from Form 8919, line 6		1g		
	h	Other earned income (see instructions)		1h		
	i	Nontaxable combat pay election (see instructions)		1i		
	z	Add lines 1a through 1h		1z		
Attach Sch. B if required.	2a	Tax-exempt interest	2a		2b	Taxable interest
	3a	Qualified dividends	3a		3b	Ordinary dividends
	4a	IRA distributions	4a		4b	Taxable amount
	5a	Pensions and annuities	5a		5b	Taxable amount
	6a	Soc. sec. ben.	6a		6b	Taxable amount
	c	If you elect to use the lump-sum election method, check here (see instructions)				
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	
	8	Additional income from Schedule 1, line 10			8	-11,578
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9	-11,578
	10	Adjustments to income from Schedule 1, line 26			10	0
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.	11	Subtract line 10 from line 9. This is your adjusted gross income			11	-11,578
	12	Standard deduction or itemized deductions (from Schedule A)			12	10,000
	13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
	14	Add lines 12 and 13			14	10,000
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	0

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

Payments	25	Federal income tax withheld from:		25d	
	a	Form(s) W-2	25a		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c	25d		
	26	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			

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0
	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	Phone no.	Personal identification number (PIN)	

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
				07/29/25		

Paid Preparer Use Only	Firm's name	Trial System - To print your firm name here, call Thomson Reuters at 800-968-8900.	Phone no.
	Firm's address		Firm's EIN

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Your social security number

Fname & Spouse GenInfo

123-65-4987

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/1099.

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	0
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-11,578
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-11,578

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

Schedule 1 (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

Your social security number

Fname & Spouse GenInfo**123-65-4987**

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		
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	21,834	
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	21,834	
	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	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"/>			
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9	10		
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13	14		
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:	16		
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		10,000
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2024

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2024

Attachment
Sequence No. 09

Name of proprietor

Fname GenInfo

Social security number (SSN)

123-65-4987

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

asdf

B Enter code from instructions

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

asdf

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

E Business address (including suite or room no.)

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

NJ

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

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

☒ Yes

☐ No

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

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions

☐ Yes

☒ No

J If "Yes," did you or will you file required Form(s) 1099?

☐ Yes

☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on

Form W-2 and the "Statutory employee" box on that form was checked ☐

1

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

4 Cost of goods sold (from line 42)

4

5 Gross profit. Subtract line 4 from line 3

5

0

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7

0

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

8 Advertising

8

18 Office expense (see instructions)

18

9 Car and truck expenses

9

19 Pension and profit-sharing plans

19

(see instructions)

9

20 Rent or lease (see instructions):

10 Commissions and fees

10

a Vehicles, machinery, and equipment

20a

11 Contract labor (see instructions)

11

b Other business property

20b

12 Depletion

12

21 Repairs and maintenance

21

13 Depreciation and section 179

13

22 Supplies (not included in Part III)

22

expense deduction (not

included in Part III) (see

instructions)

13

23 Taxes and licenses

23

14 Employee benefit programs

14

24 Travel and meals:

(other than on line 19)

14

a Travel

24a

15 Insurance (other than health)

15

b Deductible meals (see

24b

instructions)

15

25 Utilities

25

16 Interest (see instructions):

26 Wages (less employment credits)

26

a Mortgage (paid to banks, etc.)

16a

27a Other expenses (from line 48)

27a

b Other

16b

b Energy efficient commercial bldgs

27b

deduction (attach Form 7205)

17

17 Legal and professional services

17

27b

27b

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

28

0

29 Tentative profit or (loss). Subtract line 28 from line 7

29

0

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829

unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home: _____

and (b) the part of your home used for business: _____. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

30

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

31

0

• If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you

checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

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

• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule

SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on

Form 1041, line 3.

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

32a ☐ All investment is at risk.
32b ☐ Some investment is not
at risk.

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

123-65-4987

Fname & Spouse GenInfo

Part I Income or Loss From Rental Real Estate and Royalties

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

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

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

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

A	
B	
C	

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

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:		Properties:		
		A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20			
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			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(11,578)		

23a 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	0
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(11,578)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-11,578

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 other side.

Your social security number

Fname & Spouse GenInfo

123-65-4987

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					
29a	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 identification number
A	estate	
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	0				
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a			35	0
36	Add columns (c) and (e) of line 34b			36	0
37	Total estate and trust income or (loss). Combine lines 35 and 36			37	0

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	-11,578
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	

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2024Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

Fname GenInfo**123-65-4987****A** Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☒ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses☒ Yes ☐ No**F** Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**G** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Farm Income – Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2024	6a	6b Taxable amount	6b
c If election to defer to 2025 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2023	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10	23 Pension and profit-sharing plans	23
11 Chemicals	11	24 Rent or lease (see instructions):	
12 Conservation expenses (see instructions)	12	a Vehicles, machinery, equipment	24a
13 Custom hire (machine work)	13	b Other (land, animals, etc.)	24b
14 Depreciation and section 179 expense (see instructions)	14	25 Repairs and maintenance	25
15 Employee benefit programs other than on line 23	15	26 Seeds and plants	26
16 Feed	16	27 Storage and warehousing	27
17 Fertilizers and lime	17	28 Supplies	28
18 Freight and trucking	18	29 Taxes	29
19 Gasoline, fuel, and oil	19	30 Utilities	30
20 Insurance (other than health)	20	31 Veterinary, breeding, and medicine	31
21 Interest (see instructions):		32 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	21a	a	32a
b Other	21b	b	32b
22 Labor hired (less employment credits)	22	c	32c
		d	32d
		e	32e
		f	32f

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions**33****34 Net farm profit or (loss).** Subtract line 33 from line 9**34****0**

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2024

Department of the Treasury
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form5329 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 29

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

Your social security number

Fname

GenInfo

123-65-4987

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 59½ 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 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.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ 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 8q, from an ABLÉ account.

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

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

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

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

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

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

Form 5329 (2024)

Part V

Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2024 were more than is allowable or you had an amount on line 33 of your 2023 Form 5329.

26	Enter the excess contributions from line 32 of your 2023 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2024 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2024 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2024 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI

Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2024 than is allowable or you had an amount on line 41 of your 2023 Form 5329.

34	Enter the excess contributions from line 40 of your 2023 Form 5329. See instructions. If zero, go to line 39	34	4,701
35	If the contributions to your Archer MSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2024 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	4,701
39	Excess contributions for 2024 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	4,701
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII

Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2024 than is allowable or you had an amount on line 49 of your 2023 Form 5329.

42	Enter the excess contributions from line 48 of your 2023 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2024 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2024 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8	49	

Part VIII

Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2024 were more than is allowable.

50	Excess contributions for 2024 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2024. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX

Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52a	Minimum required distribution for 2024 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	52a	
b	Minimum required distribution for 2024 from all other plans	52b	
53a	Amount distributed to you during 2024 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	53a	
b	Amount distributed to you during 2024 from all other plans	53b	
54a	Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0-	54a	
b	Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0-	54b	
55	Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 8, or Form 1041, Schedule G, line 8	55	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		

Form

6251**Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form6251 for instructions and the latest information.**2024**Attachment
Sequence No. **32**

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

Your social security number

Fname & Spouse GenInfo**123-65-4987****Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-21,578
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	0
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	-11,578

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 609,350 \$ 85,700 Married filing jointly or qualifying surviving spouse 1,218,700 133,300 Married filing separately 609,350 66,650 If line 4 is over the amount shown above for your filing status, see instructions.	5	133,300
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0
7	<ul style="list-style-type: none"> If you are filing Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result. 	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0

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

Form **6251** (2024)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Installment Sale Income

Attach to your tax return.

Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.

OMB No. 1545-0228

2024Attachment
Sequence No. **67**

Identifying number

123-65-4987

Fname & Spouse GenInfo

1	Description of property	4	CY Install 1255
2a	Date acquired (mm/dd/yyyy)	06/06/10	b Date sold (mm/dd/yyyy) 06/06/22
3	Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
4	Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs?		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	64,441
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	4,411
7	Subtract line 6 from line 5	7	60,030
8	Cost or other basis of property sold	8	4,591
9	Depreciation allowed or allowable	9	1,011
10	Adjusted basis. Subtract line 9 from line 8	10	3,580
11	Commissions and other expenses of sale	11	15,444
12	Income recapture from Form 4797, Part III (see instructions)	12	1,337
13	Add lines 10, 11, and 12	13	20,361
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	44,080
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	44,080
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	60,030

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.749360
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	131,700
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. Don't complete if you received the final payment this tax year.

27	Name, address, and taxpayer identifying number of related party RP Name 1 444 mainstreet kingsfrord MI 42999		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.		
a	<input type="checkbox"/> The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)		
b	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.		
c	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.		
d	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.		
e	<input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.		
30	Selling price of property sold by related party (see instructions)	30	222
31	Enter contract price from line 18 for year of first sale	31	60,030
32	Enter the smaller of line 30 or line 31	32	222
33	Total payments received by the end of this tax year (see instructions)	33	131,700
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	

For Paperwork Reduction Act Notice, see page 4.

Form **6252** (2024)

Installment Sale Income

OMB No. 1545-0228

Attach to your tax return.

2024

Department of the Treasury
Internal Revenue Service

Use a separate form for each sale or other disposition of property on the installment method.

Go to www.irs.gov/Form6252 for the latest information.Attachment
Sequence No. 67

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo

123-65-4987

- 1 Description of property **4 Long term**
- 2a Date acquired (mm/dd/yyyy) _____ b Date sold (mm/dd/yyyy) **06/06/20**
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	1,200
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	1,200
8	Cost or other basis of property sold	8	60
9	Depreciation allowed or allowable	9	55
10	Adjusted basis. Subtract line 9 from line 8	10	5
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	5
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	1,195
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	1,195
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	1,200

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.950000
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	1,472
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party **inv conversion**
111 mainstreet **kingsford**

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☒ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) _____

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of this tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	

Installment Sale Income

OMB No. 1545-0228

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.**2024**Attachment
Sequence No. **67**

Name(s) shown on return

Identifying number

123-65-4987**Fname & Spouse GenInfo**

- 1 Description of property **4 1231 sale**
- 2a Date acquired (mm/dd/yyyy) **07/07/22** b Date sold (mm/dd/yyyy) **09/09/23**
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	6,002
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	6,002
8	Cost or other basis of property sold	8	90
9	Depreciation allowed or allowable	9	600
10	Adjusted basis. Subtract line 9 from line 8	10	-510
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	-510
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	6,512
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	6,512
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	510
18	Contract price. Add line 7 and line 17	18	6,512

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	1.000000
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	16,512
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party **related party 292-92-9299**
1212 mainstreet kingsford MI 21499
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☒ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.
- | | | | |
|----|-----------------------------------------------------------------------------------------------|----|---------------|
| 30 | Selling price of property sold by related party (see instructions) | 30 | 24,111 |
| 31 | Enter contract price from line 18 for year of first sale | 31 | 6,512 |
| 32 | Enter the smaller of line 30 or line 31 | 32 | 6,512 |
| 33 | Total payments received by the end of this tax year (see instructions) | 33 | 16,512 |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | 0 |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules. See instructions | 36 | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions | 37 | |

For Paperwork Reduction Act Notice, see page 4.

Form **6252** (2024)

Installment Sale Income

OMB No. 1545-0228

2024

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.Attachment
Sequence No. 67

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo

123-65-4987

- 1 Description of property **4 1245 sale**
- 2a Date acquired (mm/dd/yyyy) **07/07/22** b Date sold (mm/dd/yyyy) **09/09/23**
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	6,003
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	6,003
8	Cost or other basis of property sold	8	100
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	100
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	100
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	5,903
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	5,903
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	6,003

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.983340
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	6,003
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party **RP 22 mainstreet kingsford MI 49802**

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☒ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of this tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	

Installment Sale Income

OMB No. 1545-0228

Attach to your tax return.

2024

Department of the Treasury
Internal Revenue ServiceUse a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.Attachment
Sequence No. 67

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo

123-65-4987

- 1 Description of property **4 1250 sale**
- 2a Date acquired (mm/dd/yyyy) **07/08/23** b Date sold (mm/dd/yyyy) **09/09/23**
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	6,004
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	6,004
8	Cost or other basis of property sold	8	101
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	101
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	36
13	Add lines 10, 11, and 12	13	137
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	5,867
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	5,867
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	6,004

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.977180
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	6,004
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party **Death Of Seller**
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☒ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.
- | | | | |
|----|-----------------------------------------------------------------------------------------------|----|--|
| 30 | Selling price of property sold by related party (see instructions) | 30 | |
| 31 | Enter contract price from line 18 for year of first sale | 31 | |
| 32 | Enter the smaller of line 30 or line 31 | 32 | |
| 33 | Total payments received by the end of this tax year (see instructions) | 33 | |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules. See instructions | 36 | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions | 37 | |

For Paperwork Reduction Act Notice, see page 4.

Form 6252 (2024)

Installment Sale Income

OMB No. 1545-0228

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.

2024

Attachment
Sequence No. 67

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo

123-65-4987

- 1 Description of property 4 22
- 2a Date acquired (mm/dd/yyyy) 02/02/02 b Date sold (mm/dd/yyyy) 09/09/22
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	16,644
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	1,200
7	Subtract line 6 from line 5	7	15,444
8	Cost or other basis of property sold	8	6,700
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	6,700
11	Commissions and other expenses of sale	11	122
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	6,822
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	9,822
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	9,822
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	15,444

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.635980
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	12,000
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. Don't complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party rp ONE
44 MAINSTREET KINGSFORD MI 13488
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☒ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☒ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions.
If this box is checked, attach an explanation. See instructions. See Stmt 1
- | | | | |
|----|-----------------------------------------------------------------------------------------------|----|--|
| 30 | Selling price of property sold by related party (see instructions) | 30 | |
| 31 | Enter contract price from line 18 for year of first sale | 31 | |
| 32 | Enter the smaller of line 30 or line 31 | 32 | |
| 33 | Total payments received by the end of this tax year (see instructions) | 33 | |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules. See instructions | 36 | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions | 37 | |

For Paperwork Reduction Act Notice, see page 4.

Form 6252 (2024)

Installment Sale Income

OMB No. 1545-0228

2024

Attachment
Sequence No. 67Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to www.irs.gov/Form6252 for the latest information.

Name(s) shown on return

Identifying number

123-65-4987

Fname & Spouse GenInfo

- 1 Description of property **4 22 sale**
- 2a Date acquired (mm/dd/yyyy) **09/09/21** b Date sold (mm/dd/yyyy) **09/09/22**
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☒ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	8,000
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	8,000
8	Cost or other basis of property sold	8	1,000
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	1,000
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	1,000
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	7,000
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	7,000
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	8,000

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	0.875000
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	10,421
24	Installment sale income. Multiply line 22 by line 19. This amount cannot be less than zero. See instructions	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party **involuntary convesion**

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☒ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of this tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	

For Paperwork Reduction Act Notice, see page 4.

Form 6252 (2024)

Form

8801Department of the Treasury
Internal Revenue Service**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**

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

Go to www.irs.gov/Form8801 for instructions and the latest information.

OMB No. 1545-1073

2024Attachment
Sequence No. **801**

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo**123-65-4987****Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1 and 2e of your 2023 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$831,150 and you were married filing separately for 2023, see instructions	4	0
5	Enter: \$126,500 if married filing jointly or qualifying surviving spouse for 2023; \$81,300 if single or head of household for 2023; or \$63,250 if married filing separately for 2023. Estates and trusts, enter \$28,400	5	
6	Enter: \$1,156,300 if married filing jointly or qualifying surviving spouse for 2023; \$578,150 if single, head of household, or married filing separately for 2023. Estates and trusts, enter \$94,600	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (0.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	
11	<ul style="list-style-type: none"> If for 2023 you filed Form 2555, see instructions for the amount to enter. If for 2023 you reported capital gain distributions directly on Form 1040, 1040-SR, or 1040-NR, line 7; you reported qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. All others: If line 10 is \$220,700 or less (\$110,350 or less if married filing separately for 2023), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately for 2023) from the result. 	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2023 Form 6251, line 10, or 2023 Schedule I (Form 1041), line 53	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	0

For Paperwork Reduction Act Notice, see instructions.

Form **8801** (2024)

Part II Minimum Tax Credit and Carryforward to 2025

16	Enter the amount from your 2023 Form 6251, line 11, or 2023 Schedule I (Form 1041), line 54	16	17,908
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	17,908
19	2023 credit carryforward. Enter the amount from your 2023 Form 8801, line 26	19	83,812
20	Enter your 2023 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	101,720
22	Enter your 2024 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2024 Form 6251, line 9, or 2024 Schedule I (Form 1041), line 52	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2024 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c	25	
26	Credit carryforward to 2025. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	101,720

Form

8582Department of the Treasury
Internal Revenue Service**Passive Activity Loss Limitations**

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2024Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo**123-65-4987****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	11,578	
d Combine lines 1a, 1b, and 1c	1d		-11,578

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		-11,578
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------	--	----------------

- 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	11,578
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 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.	6	0
7 Subtract line 6 from line 5	7	150,000
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	25,000
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	11,578

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	11,578

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
rent			11,578		11,578
Total. Enter on Part I, lines 1a, 1b, and 1c			11,578		

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).
rent	Sch E1	11,578	1.0000	11,578	
Total		11,578	1.00	11,578	

Part VII Allocation of Unallowed Losses. See instructions

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

Part VIII Allowed Losses. See instructions.

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

Form **8582**

Department of the Treasury
Internal Revenue Service

AMT Version
Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2024

Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

Fname & Spouse GenInfo

123-65-4987

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 <i>Special Allowance for Rental Real Estate Activities</i> 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	11,578	
d Combine lines 1a, 1b, and 1c	1d		-11,578
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		-11,578
If line 3 is a loss and:		<ul style="list-style-type: none">• 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	11,578
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	0
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	150,000
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	25,000
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	11,578

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	11,578

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
rent			11,578		11,578
Total. Enter on Part I, lines 1a, 1b, and 1c			11,578		

For Paperwork Reduction Act Notice, see instructions.

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).
rent	Sch E1	11,578	1.0000	11,578	
Total		11,578	1.00	11,578	

Part VII Allocation of Unallowed Losses. See instructions

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

Part VIII Allowed Losses. See instructions.

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

Federal Statements

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Statement 1 - Form 6252, Line 29e - Explanation of No Tax Avoidance Purpose

Description

tax avoid

Federal Statements

23 1254

Statement 2 - Form 6252, Line 29e - Explanation of No Tax Avoidance Purpose

Description

tax avoidance explained